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Implementation of integrated, coherent and coordinated support to South Sudan by the United Nations system

Report of the Secretary-General

I. Introduction

1. Following the independence of South Sudan on 9 July 2011, the Economic and Social Council, through its resolution 2011/43, expressed interest in working with partners in addressing the extensive humanitarian, peacebuilding and development challenges facing the country. The present report is the sixth on South Sudan submitted to the Council since the country's independence.

2. The first report (E/2012/76) outlined the support of the United Nations system for the Government of South Sudan and the building of local capacity after the country's independence. The second report (E/2013/73) described the support provided to development and peacebuilding frameworks. The third report (E/2014/94) depicted how the outbreak of conflict in December 2013 reversed much of the progress made since independence. The fourth report (E/2015/74) provided a focus on the continuing impact of the conflict. The fifth report (E/2016/71), which was submitted in May 2016, before the crisis that took place in Juba in July of that year, emphasized efforts to support the implementation of the Agreement on the Resolution of the Conflict in the Republic of South Sudan (Peace Agreement), signed in August 2015, and support for recovery and a shift from emergency humanitarian aid towards longer-term development priorities.

3. The present report outlines the major developments that have occurred since the previous report to the Council. In the first half of 2016, there was hope of returning to the path of peace and development, with significant steps being taken towards implementation of the Peace Agreement. A Transitional Government of National Unity was formed and, in April 2016, the opposition leader, Riek Machar, returned to Juba and was sworn in as First Vice-President. However, in July 2016, a violent crisis erupted in Juba as a result of the hardening of mutual suspicion and lack of trust between the parties. After several days of heavy fighting, Mr. Machar left Juba along with a number of his supporters.

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4. This crisis was followed by continued instability and local fighting, a further severe deterioration of the humanitarian situation, erosion of social cohesion and deepening economic crisis. While the Peace Agreement remained recognized as the framework for the peace process, there was a further slowdown in the completion of the transitional milestones.

5. In December 2016, a national dialogue was launched by the Transitional Government of National Unity as a process for the people of South Sudan to clarify fundamental issues related to national unity and the structure of the State. At the same time, a technical committee was established to operationalize the Commission for Truth, Reconciliation and Healing within the framework of the Peace Agreement. In the first part of 2017, the humanitarian situation deteriorated even further, with a localized famine declared in February 2017 in some areas of the country.

II. Context

6. The Peace Agreement of August 2015 created new hopes for progress, but the crisis and the fighting in Juba in July 2016 revealed the underlying fragility of the peace process. While until June 2016, the international community focused on supporting the formal milestones of the peace process with the formation of the Transitional Government of National Unity, the Transitional National Legislative Assembly and the launch of transitional security arrangements, the situation changed dramatically after the crisis in July 2016.

7. The crisis gave rise to serious violence, including sexual violence, and many deaths in Juba, and led to the evacuation of aid workers and United Nations staff in the following months and to significant disruptions in their work. Furthermore, in the aftermath of the crisis, tensions have been heightened in many locations across the country, and fighting and unrest has spread to areas that were previously considered relatively stable, including the Equatorias in the southern part of the country and parts of Bahr el-Ghazal in the north-west. In addition, localized fighting has continued in the Greater Upper Nile region and Unity, as well as in Jonglei, where the conflict had mostly been concentrated until the crisis in July. Sexual and gender-based violence has been used as a weapon of war. From January to September 2016, more than one in five cases of gender-based violence reported to humanitarian partners involved sexual violence, mainly perpetrated by armed actors.

8. The establishment of 28 new states in late 2015, followed by the creation of four additional states in January 2017, led to an increase in the total number of states from the original 10 to 32. The new states are struggling to function owing to a lack of institutional capacities, infrastructure, funding and unresolved state boundary issues and to tensions and violence between communities in some states. The weakening and fragmentation of local governance and the overall lack of government funding sources contribute to the bureaucratic obstacles experienced by aid agencies.

9. While these developments represent overwhelming challenges for the population and for efforts to provide international aid, it should be noted that the national conflict between the government-led and the opposition factions did not resume after the July 2016 crisis in Juba, and the Peace Agreement remains in place as the formal basis for the political process. On 14 December 2016, the President, Salva Kiir, called for a national dialogue, appointed a steering committee and called for support from three independent think tanks based in Juba as a secretariat. The national dialogue is expected to include a wide range of issues related to peacebuilding and development and the future unity of the South Sudanese State

and nation. International actors, including the United Nations, have expressed readiness to support an inclusive and genuine dialogue process, in which women should also be given a central role. However, a timeline for the national dialogue has yet to be announced.

10. The humanitarian crisis in South Sudan has escalated dramatically during the reporting period. There are now an estimated 7.5 million people — more than one in two across the country — in need of humanitarian assistance, and the continued fighting since July 2016 has uprooted hundreds of thousands of civilians. An estimated 3.7 million people have now been displaced, and this displacement comprises nearly 28 per cent of the total population of South Sudan, including 1.9 million who are internally displaced and 1.8 million who have fled as refugees to neighbouring countries. Record numbers of people have fled to Uganda, with more than 180,000 people arriving since the beginning of 2017, bringing the total number of South Sudanese refugees in Uganda to more than 850,000 (58 per cent children; 56 per cent female). The refugee crisis in South Sudan is the fastest growing in the world.

11. Food insecurity and malnutrition have reached unprecedented levels, with localized famine declared in two counties in Unity in February. Insecurity and lack of access have caused a further 1 million people to be on the brink of famine. Country-wide, some 4.9 million people are now estimated to be severely food insecure, and this number is expected to rise to 5.5 million at the height of the lean season in July. Some 1 million children in South Sudan and some 340,000 pregnant and lactating women are now estimated to be acutely malnourished.

12. Civilians continue to be killed and subjected to horrendous violations, including sexual violence. In 2016, more than 2,600 cases of sexual and gender-based violence (up 62 per cent as compared with 2015) were reported to humanitarian partners, 95 per cent of which concerned women and girls, and 61 per cent of which concerned children. There are continued reports of the use of rape as a weapon of war, including recent reports of sexual violence in several locations in the Equatorias and in Unity.

13. The children of South Sudan face immense risks. Over 17,000 children are estimated to have been recruited by armed actors in South Sudan and over 9,000 children have been registered as unaccompanied, separated or missing. More than 1.1 million children aged 3 to 18 years have lost access to education owing to conflict and displacement and an estimated 1 million children are in psychosocial distress. Reports indicate that people are increasingly resorting to negative coping mechanisms, including child labour and child marriage. In Eastern Equatoria, child marriages are reported to have increased in late 2016, as families receive a bride price in exchange for their daughters.

14. Susceptibility to disease has risen after three years of conflict and crisis. Access to safe hygiene and clean water has been compromised owing to repeated displacement and damage to key infrastructure, and communicable diseases are spreading. South Sudan is currently experiencing the longest and most widespread cholera outbreak since its independence. The cholera outbreak that began in June 2016 has spread to more locations and lasted longer than outbreaks in 2014 and 2015. There are rising cases of deadly tropical diseases. Kala-azar and measles cases have been confirmed in four counties since the beginning of 2017. Violence and displacement in the Greater Equatoria region have severely affected populations with the highest prevalence of HIV/AIDS and disrupted access to life-saving treatment.

15. The deteriorating situation has been further compounded by many areas being contaminated by explosive items.

16. During the reporting period there were widespread human rights violations and abuses in South Sudan, and documented breaches of international humanitarian law. Despite the Peace Agreement, government and opposition forces have continued to fight in different locations across the country, and both have targeted civilians on the basis of ethnicity and suspected support for the other side. There have been spikes in violence in several locations since May 2016, including an outbreak of heavy fighting in Juba in July and ongoing clashes in other areas since then. Each spike in violence has been accompanied by reports of grave human rights violations. These included killings of civilians, cases of torture and other inhuman and degrading treatment, conflict-related sexual violence, arbitrary arrest and detention, looting and destruction of civilian property, widespread forced displacement of the civilian population and restrictions on freedom of expression, movement, association and assembly.

17. Following a deterioration in the human rights situation in July 2016, and a sharp increase in hate speech in October 2016, the Special Adviser on the Prevention of Genocide visited South Sudan in November 2016 and warned that there was a risk of violence escalating along ethnic lines, with the potential for genocide. Later the same month, the Commission on Human Rights in South Sudan reported that a steady process of ethnic cleansing was under way in several areas of South Sudan.

18. While government and opposition forces were both responsible for human rights violations and abuses, the majority of documented cases were committed by government forces and allied groups. The government side has taken little action to hold those responsible to account, and impunity for human rights violations and abuses remain a serious concern.

19. The economic outlook for South Sudan remains difficult owing to fiscal challenges associated with reduced oil revenues, the conflict and difficult choices regarding economic policies. The current challenges can be traced to the 2012 oil shutdown due to oil-related disagreements with Khartoum on transit fees, which were followed by the conflicts in 2013 and the crisis in 2016, and to volatility in global crude oil prices, particularly since 2014. The consequences on the economy and the people of South Sudan have largely been negative. The month of February 2017 became the fifteenth month in succession of triple-digit year-on-year inflation, estimated at more than 400 per cent. The budget deficit reached about 30 per cent of gross domestic product (GDP) in 2015/16, but has been reduced to about 9 per cent of GDP in the 2016/17 fiscal year budget. The situation has been compounded by long periods of fuel shortages, delays in salary payments and the difficulty for government of attracting external funding.

20. Economic and fiscal stabilization measures, several of which address the provisions of the Peace Agreement are slowly being implemented. These measures were announced in October 2016 and include increasing revenue (increase taxes, reduce tax exceptions, strengthen tax administration and increase oil revenues); reducing expenditure (payroll, discretionary and government contracts); cash management (cancel all outstanding cheques, cash management committee, arrears repayment plan); and strengthening monetary policy and the banking system (capital and reserve requirements, renegotiate loans and financial audit). Challenges remain with the consistency in the design and implementation of these as well as other economic policies.

III. Impact of the conflict on development

21. The lack of political progress, insecurity, the difficult economic outlook and the continued severe deterioration in the humanitarian situation has led to a shift in donor funding away from development towards humanitarian support. While the staff of United Nations agencies, funds and programmes had returned to Juba in the last part of 2016 after the evacuation following the crisis in July, many bilateral donors and international financial institutions remained absent or with significantly reduced staffing. Active planning and coordination of development activities with international actors largely ceased during this period. Despite the absence of renewed conflict at the national level, this situation has caused significant obstacles to development. The Peace Agreement requires the development of a strategic economic development road map (a national development plan of three to five years) to accelerate progress in achieving an inclusive, sustainable and resilient national economy. Owing to the overall delay and lack of momentum behind the Peace Agreement, this work has not yet begun, but is expected to resume in 2017 as part of the process around the national dialogue.

22. The delivery of humanitarian aid faces serious obstacles. More than 80 aid workers have been killed in South Sudan since the beginning of the civil war in December 2013 and there have been at least six attacks on humanitarian convoys in the first months of 2017. Humanitarian compounds and supplies continue to be looted and vandalized in multiple locations.

23. Humanitarian actors face repeated challenges to reach people in dire need as a result of clashes, insecurity and access denials. Life-saving activities have been disrupted owing to access constraints and insecurity, with more than 100 aid workers being relocated since the beginning of 2017 alone and several thousand since the beginning of the conflict.

24. Despite intensive negotiations, there continue to be many instances of access denial at checkpoints and other forms of interference and obstruction. In recent months, there have been cases of detention and deportation of senior non-governmental organization staff; extortion at checkpoints; efforts by authorities to unduly influence recruitment processes both in Juba and at the subnational level, including requesting that specific positions in non-governmental organizations be nationalized under the rules introduced by the Non-Governmental Organizations Act of 2016; increases in fees for the processing of key permits and documentation; and repeated requests by subnational authorities for fees that have already been paid to national authorities.

IV. United Nations support to South Sudan

25. Despite the challenges, the humanitarian operation in South Sudan continues to scale up its response in the face of mounting needs, especially in the famine-affected areas. The 2017 Humanitarian Response Plan — which includes United Nations agencies and international and national non-governmental organizations — calls for $1.6 billion to deliver humanitarian assistance and protection to some 5.8 million people throughout the course of the year. Given the rapid deterioration in the humanitarian situation, and the dramatic increase in the humanitarian caseload, the Plan is focused solely on emergency and life-saving relief and was designed to complement the parallel efforts by the United Nations to support resilience and localized development.

26. In 2016, humanitarians reached more than 5.1 million people across South Sudan with assistance. In the first months of 2017, aid workers were deployed in

multiple locations and had reached more than 1.3 million people with assistance and protection, including more than 330,000 people in counties affected by famine since February 2017. Organizations have delivered food, seeds and tools, vital nutritional supplies, health backpacks, cholera treatment supplies and critical non-food items in harsh and challenging terrain, including in areas where people have fled to islands in search of safety and protection. Across the famine-affected counties, humanitarian organizations are delivering vital and life-saving services and are undertaking coordinated multisectoral mobile missions into areas of greatest need. Beyond the famine, responses in other parts of the country continue.

27. The Interim Cooperation Framework was developed in 2015, after the Peace Agreement, and is designed to set short-term priorities for the United Nations country team to support recovery and resilience during the transitional period, while laying the ground for long-term development and the next United Nations Development Assistance Framework. In the development of the Interim Cooperation Framework, the United Nations country team consulted with government partners and with donors in November 2015 and launched the Interim Cooperation Framework jointly at an event in October 2016. The total budget for United Nations recovery and development support under the Interim Cooperation Framework for the two-year period of 2016 and 2017 is $877 million. The Interim Cooperation Framework has provided a useful tool for setting priorities and providing direction for the development work of the United Nations country team, but the crisis in July 2016 caused disruption to implementation owing to evacuations of agency staff and security issues. However, many activities returned to normal after the crisis, although donor funding for recovery and development has decreased significantly.

28. The implementation of the Peace Agreement slowed down and stalled during the year, and this affected a number of planned activities negatively, as the potential for political and institutional engagement weakened. The crisis also had a negative impact on security and access to many geographic areas for development activities. Furthermore, many planned activities that depended on strong cooperation with state governments were negatively impacted as state-level partners became increasingly unavailable owing to instability and the creation of new states. The shift of donor funding towards humanitarian activities influenced the ability of the United Nations to support capacity-building for service delivery.

29. On the positive side, work directly at community level was not affected as much, including, in particular, support for food security, community security and some livelihood-related activities with a focus on skills and asset development. Furthermore, some livelihood activities adapted their focus and were able to restart at the end of the year. Some policy support and capacity-building activities at the central and the local levels continued, despite the deterioration in the overall environment.

30. Initially, the duration of the Interim Cooperation Framework was expected to cover 2016 and 2017, but a decision has now been made to extend it for one more year, until 2018, to enable the priorities of a national development plan to be identified before moving on to a full United Nations Development Assistance Framework.

V. Prospects and recommendations

31. The suffering of the people of South Sudan, the displacement and refugee flows and the lives threatened by food insecurity and famine require a robust humanitarian response, and life-saving humanitarian assistance must be a first priority in the current situation. The Government and all other national actors in

South Sudan must cooperate fully with the international community, remove barriers and obstacles and ensure the delivery of humanitarian assistance. However, a resolution to this extremely serious situation can be found only through durable peace and development reinforced by stabilization and recovery initiatives. Peace is a precondition for ending the humanitarian emergency, for achieving development goals and the aspirations of the people of the independent country of South Sudan. A first credible step towards peace must be a cessation of hostilities, followed by a process that addresses the root causes of the conflict, accountability for human rights violations and the establishment of a shared vision for the future of the country through dialogue and reconciliation.

32. The Transitional Government of National Unity and all national stakeholders and groups are responsible for enabling humanitarian delivery and access and for supporting and promoting dialogue and reconciliation. In this light, the initiative of President Salva Kiir to launch a national dialogue is welcome, and international actors and the United Nations are ready to offer their support for a genuine and inclusive process that includes all groups and parts of the nation of South Sudan, including those men and women marginalized by the conflict and those that have fled the country. No one should be left behind in rebuilding the country and laying out the course towards a stable, peaceful and prosperous future.

33. Dialogue and reconciliation should be a focus of the United Nations and international actors as an ongoing priority, and activities can be supported in different ways and in different parts of the country, depending on local conditions. Even in the absence of progress at the national level, local dialogues at the community level, supporting initiatives that strengthen community, cultural and economic interdependencies and different dialogue platforms can play an important role in strengthening social cohesion, addressing conflict drivers and creating an enabling environment for peace. The international community cannot afford to lose any opportunity to build the foundations of peace, and must ensure that this remains a central priori.

34. In the absence of a national framework for development and a nationally owned development plan, long-term initiatives for building capacities and systems for development and service delivery will be constrained. The United Nations country team will offer its support for preparing a national development plan aligned with the Sustainable Development Goals and informed by the provisions of the national action plan for implementation of Security Council resolution 1325 on women, peace and security. Progress towards this will depend on the overall political context and the reengagement of international development actors.

35. However, much can still be done at the local level in many parts of the country to support resilience and to reinvigorate livelihoods and the local recovery of social services. Experience shows that local recovery and stabilization initiatives can strengthen resilience against shocks, including food insecurity, reduce the requirement for humanitarian aid and increase the likelihood of the success of dialogue initiatives, ensuring progress towards reconciliation, peace and development. In line with the outcomes of the World Humanitarian Summit, held in Istanbul, Turkey, in May 2016, and the new way of working in the United Nations, the need for balancing the humanitarian and development dimensions in the protracted country context of South Sudan needs to be further emphasized.

36. The United Nations country team in South Sudan is already engaged in promoting recovery and stabilization, building on an area-based, integrated programme in parts of the country where conditions allow this. A pilot programme is being rolled out in 2017 in the Northern Bahr el-Ghazal region, with a concrete road map to expand to the Equatoria, Unity and Jonglei regions. Expansion to other

regions will require the participation of national and local stakeholders as well as the international donor community. The initiative aims at building community resilience and preparing the ground for recovery, including through local initiatives such as: the provision of support for health, nutrition, protection, water and sanitation, education; training of farmers; supporting women's vegetable production and food and fish processing activities for enhanced nutrition; emergency employment for rehabilitating and rebuilding local markets and supporting small traders and small businesses; cash for work to build feeder roads; diversification of livelihood options, including through vocational skills training; and renewable energy solutions for public services. By augmenting resilience among local communities and local institutions in tandem, these steps will contribute to preventing and mitigating the food insecurity situation and the protracted humanitarian crisis in South Sudan and will help lay the ground for durable peace and development.

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Beyond gross domestic product: multidimensional poverty and the Sustainable Development Goals

Report of the Secretary-General

Summary

In its resolution 61/16, the General Assembly decided that the Economic and Social Council should continue to promote global dialogue, including through a thematic discussion on a theme from economic, social and related fields informed by a report of the Secretary-General. In line with the main theme of the 2017 session of the Economic and Social Council, on eradicating poverty in all its forms and dimensions through promoting sustainable development, expanding opportunities and addressing related challenges, the present report in support of the thematic discussion of the 2017 session focuses on addressing multidimensional poverty in the context of the Sustainable Development Goals.

The 2030 Agenda for Sustainable Development calls for the eradication of poverty in all its forms and dimensions, reflecting the multifaceted challenges faced by people living in poverty. Poverty is widely considered as multidimensional in nature, reflecting deprivations across a broad range of dimensions. The present report highlights existing national approaches to multidimensional poverty that have been developed independently and that focus on specific dimensions of poverty, reflecting national contexts and priorities. Common dimensions of poverty addressed in approaches in most countries include health, education and living standards. The report underlines that there is further scope for countries to develop, apply and adapt existing approaches to country contexts. There is also space for collective work on multidimensional poverty to build on the commonalities among national approaches and link them to national efforts to implement the 2030 Agenda.

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I. Introduction

1. Poverty manifests itself in multidimensional ways. In the 2030 Agenda for Sustainable Development, Heads of State and Government recognized that eradicating poverty in all its forms and dimensions, including extreme poverty, is the greatest global challenge and an indispensable requirement for sustainable development. They further emphasized this challenge through Sustainable Development Goal 1, regarding ending poverty in all its forms everywhere and target 1.2 of reducing, by 2030, at least by half the proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions. They also committed to a universal development path that leaves no one behind — a central premise of the 2030 Agenda.

2. The broad global landscape affecting the efforts towards the realization of the 2030 Agenda and the eradication of poverty in all its forms and dimensions is changing considerably. The nature of poverty continues to evolve, within the context of rising inequality. There is increased demand for more inclusive and equitable development, with greater accountability to all citizens, the rise of new development actors and a shifting balance of power in international relations. The protracted nature of crises in conflict-affected settings shows the growing importance of addressing multidimensional poverty simultaneously through conflict prevention, humanitarian action and sustainable development. Climate change remains an unequivocal threat. Such trends and challenges have an impact on reducing multidimensional poverty and on people's well-being in present and future generations.

3. In order to address those challenges and achieve the Goal of eradicating poverty in all its forms and dimensions, it is necessary to address poverty using multidimensional approaches. The Sustainable Development Goals and their targets and indicators as a whole offer the current framework for addressing poverty and well-being, within the principle of universalism. By concentrating on such areas as eliminating extreme poverty, ending hunger and highlighting the core issues of sustainability, the recently revised global Sustainable Development Goal indicators (see E/CN.3/2017/2, annex III) provide the means to assess and support progress. The use of the indicators and a multidimensional poverty analysis reflecting national circumstances can support each other in assessing progress.

4. The experience of persons living in poverty goes beyond a lack of income. A broader consideration of deprivations can offer an overall picture of progress in support of a holistic approach to eradicating poverty in all its forms and dimensions. While there is a shared understanding of poverty as a multidimensional challenge, there is a diversity of views on how to define multidimensional poverty, in terms of which dimensions to consider in analysis, measurement and policymaking. At the same time, there is a continued focus on the quality of poverty eradication and well-being outcomes that can be achieved through approaches that emphasize autonomy, capabilities, choices and human rights.

5. The present report is submitted to inform the thematic discussion of the Economic and Social Council at its 2017 session. It represents a discussion of existing approaches for reducing multidimensional poverty in the context of the 2030 Agenda and its Goals. The discussion explores the concept of multidimensional poverty, the evolution of normative approaches and experiences at the national and regional levels to analyse, measure and address poverty in its different forms and dimensions. The report also highlights comprehensive approaches to well-being and growth that integrate strategies for multidimensional poverty reduction into a broader development strategy.

6. The present report should be read in conjunction with the report of the Secretary-General on the main theme of the Economic and Social Council at its 2017 session, "Eradicating poverty in all its forms and dimensions through promoting sustainable development, expanding opportunities and addressing related challenges" (E/2017/64).

II. Multidimensional poverty reduction as a central policy objective

A. Poverty and the 2030 Agenda

7. The adoption by the General Assembly, in September 2015, of the 2030 Agenda for Sustainable Development and its Sustainable Development Goals marks a transformation in the global development paradigm (see resolution 70/1). The Agenda's overriding objectives are to eradicate poverty and complete the unfinished business of the Millennium Development Goals while advancing sustainable development. The Agenda brings together poverty eradication and the integration of the three dimensions of sustainable development — economic, social and environmental — into a unified and universal development framework.

8. In the context of the Sustainable Development Goals, efforts to realize both common and collective development challenges are highly integrated. Eradicating poverty in its various dimensions is a cross-cutting issue as well as a stand-alone goal. Goal 1 calls for ending poverty in all its forms everywhere, and one key focus is on the eradication of extreme poverty, defined by the $1.25 a day threshold in target 1.1 (and subsequently updated by the World Bank in October 2015 to $1.90 a day, to reflect updated price data).

9. As highlighted in Goal 1 and its targets, efforts to eradicate poverty also need to go beyond a focus on lifting household incomes above the $1.25 a day threshold. As set out in Goal 1, the international community commits to reducing at least by half the proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions (target 1.2) and to implementing nationally appropriate social protection systems and measures for all (target 1.3). It further calls for ensuring that all men and women, in particular the poor and the vulnerable, have equal rights to economic resources (target 1.4), as well as global action to build the resilience of the poor and those in vulnerable situations and reduce their vulnerability to climate-related extreme events and other shocks and disasters (target 1.5). Action to mitigate and adapt to climate change is thus also part of realizing Goal 1, as people living in poverty are the most vulnerable to climate change yet have little or no role in causing it.

10. In order to measure and analyse the achievement of the Goals, the Statistical Commission recently adopted the global indicator framework. The framework includes indicators for Goal 1 that reflect the multidimensional challenges of poverty eradication. For example, indicator 1.2.2 examines the proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions, indicator 1.4.1 measures the proportion of population living in households with access to basic services, and indicator 1.a.2 measures the proportion of total government spending on essential services (education, health and social protection).

B. Concept of multidimensional poverty

11. The concept of multidimensional poverty reflects a holistic understanding of poverty beyond income. While there has been broad agreement on the multidimensionality of poverty, as reflected in the 2030 Agenda, there is currently not a common understanding of the definition or the dimensions of poverty that should be included in approaches to address multidimensional poverty. Commonly cited non-income dimensions include deprivations in such areas as food and nutrition, health, education, living standards and employment.

12. It is generally agreed that income or other money-based dimensions are necessary and important, yet not sufficient, for measuring poverty. Deprivations in other dimensions also need to be considered; households facing several deprivations are likely to be in worse situations than income poverty measures suggest.[1] For example, individuals who face one or more deprivations may have earnings above the $1.90 a day threshold for extreme poverty. In some areas, markets may function imperfectly and households may not be able to access the same basket of goods and services as others with the same income.

13. By prioritizing multidimensional poverty reduction as a policy objective, the many aspects of poverty and well-being can be addressed in a more holistic and integrated manner. A multidimensional approach to poverty can support efforts to better identify those facing deprivations, including those who are vulnerable or marginalized groups. With respect to poverty and gender, non-income measures may better reflect the relative well-being of women and female-headed households. Similarly, indigenous people face multiple deprivations beyond those relating to income, such as a lack of access to basic services and to social and political participation. Persons with disabilities are at higher risk of facing multiple deprivations, particularly regarding access to employment and public services. Children are increasingly experiencing poverty in such areas as nutrition, health, education, protection and shelter. Addressing deprivations and identifying the people experiencing them is critical to breaking vicious cycles of poverty.

III. Approaches and tools for addressing multidimensional poverty

14. The work on normative approaches to multidimensional poverty has evolved over time as countries have sought to implement effective anti-poverty policies and measures. Several approaches have been developed on the basis of academic research, intergovernmental processes and the increasing role played by civil society and the private sector. They are interlinked and complementary in some aspects and have several commonalities, yet there are also differences. Efforts have been made to operationalize these approaches, leading to the development of tools for analysis and measurement.

A. Evolution of approaches

15. Since the early twentieth century, poverty measurement has primarily used individual or household income for the identification of the poor. In the 1950s, economic growth and macroeconomic policies dominated the development discourse and little attention was paid to the difficulties faced by persons living in

[1] United Nations Development Programme, *Human Development Report 2010: The Real Wealth of Nations: Pathways to Human Development*, (New York, Palgrave Macmillan, 2010), p. 94.

poverty. This began to change in the mid-1970s, when the "basic needs" approach posited that development concerns should be focused on providing people with their basic needs.

Capabilities-based approach

16. Since the 1980s, an extensive range of studies has shown that income as a measure of poverty is not necessarily representative of non-monetary deprivations. This was elaborated in the capabilities-based approach, developed in the 1980s by Amartya Sen. The approach is concerned with evaluating well-being and enhancing the capabilities of people to make choices, which are essential for improving their capabilities, expanding their opportunities and removing social, cultural or political barriers. Emphasis is placed on people's capability "to achieve outcomes that they value and have reason to value".[1] Deprivations in capabilities limit people's choices and undermine human development; poverty is thus understood as capability-deprivation.

17. In 1990, the United Nations Development Programme (UNDP), building upon the theoretical foundations of the capabilities-based approach, pioneered a multidimensional approach to analysing well-being through the development of its human development index. Efforts focused on advancing beyond economic indicators, highlighting the importance of considering and prioritizing standard of living over income.

18. The index captures a set of three essential capabilities: leading a long and healthy life (life expectancy); being knowledgeable and able to participate in the life of community and society (educational attainment); and having access to resources needed for a decent standard of living (income). The third dimension has a different status in the capability approach — it is a means to other ends and is instrumental in acquiring other capabilities to enlarge the choices in people's lives.

19. To further account for human development in a more holistic manner, UNDP also developed a gender-adjusted human development index, presenting disparities between women and men in health, knowledge and living standards. Other approaches include the Committee on Development Policy's economic vulnerability index.

20. The shift represented by the human development index was reflected at the World Summit for Social Development, held in March 1995 in Copenhagen. At the Summit, Heads of State and Government pledged to put people at the centre of development and make poverty eradication, full employment and social integration overriding objectives. The General Assembly and the Economic and Social Council were tasked with implementing and reviewing these and other pledges related to human well-being contained in the Copenhagen Declaration on Social Development and the Programme of Action of the World Summit for Social Development.

Human rights-based approach

21. At about the same time, a series of United Nations conferences in the first half of the 1990s linked democracy, human rights, sustainability and social development as interdependent variables. An elaboration of the link between human rights and development policy was put forward at the World Conference on Human Rights, held in 1993 in Vienna. The Vienna Declaration and Programme of Action supported a human rights-based understanding of development, focusing on the interdependence and mutual reinforcement of democracy, human rights and development.

[1] Amartya Sen, *Development as Freedom* (New York, Alfred A. Knopf, 1999), p. 291.

22. Underlying the adoption of a human rights approach is the idea that policies and institutions for poverty reduction should be based explicitly on the norms and values set out in international human rights law, specifically the Universal Declaration of Human Rights. Underpinned by universally recognized values and reinforced by legal obligations, international human rights provide a normative framework for the formulation of national and international policies, including poverty reduction strategies.

The Millennium Development Goals and the move towards an integrated approach

23. Since the year 2000, with the adoption of the United Nations Millennium Declaration and the Millennium Development Goals, the international community has stressed the importance of the reduction of extreme poverty, as set out in Goal 1, and of the implementation of the Goals within the broader United Nations development agenda. The Goals were reviewed through the annual ministerial review of the Economic and Social Council, between 2007 and 2015, leading to a deepened focus on the interconnectedness of poverty to other global development outcomes captured in the major United Nations conferences and summits.

24. The Millennium Development Goal targets embodied the development of new approaches to measure human deprivations, including those related to hunger, health, education and gender. Development actors saw increasing value in seeking to gain a greater understanding of whether individuals face multiple deprivations.

25. The United Nations Decades for the Eradication of Poverty, proclaimed by the General Assembly for the period 1997-2006, for the first Decade, and 2008-2017, for the Second Decade, created further impetus for holistic approaches to poverty eradication. Highlighting aspects related to the decent work agenda, social protection, health, education and other development goals, the General Assembly, in proclaiming the Decades, called for integrated and multidimensional policy approaches to poverty eradication at the national, regional and global levels.

26. The 2030 Agenda represents a recent milestone toward conceptualizing poverty as multidimensional and interconnected with other development outcomes. Poverty eradication is fully encapsulated in a web of indivisible Sustainable Development Goals that can only be achieved in an integrated manner.

B. Commonalities and differences in normative approaches

27. Several approaches go beyond the narrow view of human well-being, addressing the issue through different lenses. Those approaches, including the capabilities- and human rights-based approaches, proposed different rationales for poverty eradication yet are also complementary in some respects. Both of those approaches also have limitations with regards to applicability and operationalization.

28. The alternatives to consumption offered by the capabilities-based approach are in the form of capabilities. The objective of this approach to development is to expand peoples' capabilities and to broaden their choices in order for them to be able to lead the lives they wish to lead. Similarly, the human rights-based approach complements approaches to poverty reduction and sustainable development, looking not just at resources, but also at what is necessary for the enjoyment of an adequate standard of living and other fundamental rights.

29. In contrast to the capabilities-based approach, the human rights-based approach recognizes primarily the rights of the individual and the legal obligations of governments in advancing rights and sustainable development more generally.

Human rights can act as a framework for development policy as a result of the universal nature of human rights; the basic needs embodied in the approach refer to the fulfilment of fundamental economic and social rights, especially the right to food, health care and education. The main change brought about by a human rights-based approach is that one's basic needs are a right and not a matter of charity. It also goes beyond individual well-being by providing a framework to strengthen the rights of vulnerable groups.

30. An important limitation of the human rights-based approach has been in elaborating a common understanding of what such an approach entails for policymaking in various contexts. As all human rights are of equal priority, it has been challenging to link the indivisible objectives of the human-rights based approach to the specific experiences of people living in poverty.

31. Human rights-based approaches have been widely operationalized in policy programming, most notably by a range of United Nations system entities, including the United Nations Children's Fund (UNICEF) and UNDP. The approach can support policy formulation that is more transparent and increases accountability. A human rights-based approach can help formulate policy that determines the particular human rights to be addressed.

32. By contrast, one of the key limitations of the capabilities-based approach has been operationalizing and applying it to policymaking and poverty measurement. The selection and weighting of capabilities essential for well-being vary, as they depend on individual values and are challenging to quantify. Several approaches, including the human development index, have sought to operationalize the approach by identifying and quantifying a particular and limited set of capabilities.

C. Measurement tools and challenges

33. In seeking to operationalize approaches to multidimensional poverty, several tools and techniques have been developed. One approach is the composite indices approach, where thematic indices are converted into a single number, such as the human development index. Other approaches include the dashboard approach, which entails the tracking and analysis of a range of different indicators of poverty, as well as statistically technical measures.

34. Measures developed specifically to better monitor multidimensional poverty include the multidimensional poverty index, developed by UNDP, and the multiple overlapping deprivation analysis methodology, developed by UNICEF. These multidimensional measures have been used to inform the development of national approaches, as highlighted in section IV below.

Multidimensional poverty index

35. The multidimensional poverty index was introduced in 2010 to complement monetary measures of poverty by considering deprivations that are suffered simultaneously. At the national level, the index identifies deprivations of households in health, education and standard of living — the same three dimensions measured by the human development index. In the multidimensional poverty index, however, standard of living is often represented by access to particular goods and services, such as water, sanitation and electricity, as opposed to being represented by income.

36. At the country level, the multidimensional poverty index is based on data from national household surveys. Each person in a household is classified as poor or non-poor depending on the number of deprivations the household experiences. People are usually defined as multi-dimensionally poor if they suffer deprivations in

one third or more of the indicators. The results are often aggregated into a national measure. The index can also be deconstructed by region, ethnicity and other groupings. Several countries have adapted the index to their national contexts by choosing specific indicators and weights.

37. There has been an ongoing debate on the challenges surrounding the use of the multidimensional poverty index as a measure of multidimensional poverty. The qualitative selection of indicators and weights has been highlighted as requiring further elaboration, including by fostering stakeholder participation to ensure that indicators and weights accurately capture deprivations faced by persons living in poverty.

38. In addition, the multidimensional poverty index does not integrate a measure of intra-household inequality, which may be severe in poor households and would require a further disaggregation of data within the household. Current methodologies, based on household-level survey data, do not provide information on the multidimensional poverty experienced by the household's individual members, most notably women and children, or on unpaid care work and related issues.

Multiple overlapping deprivation analysis

39. The multiple overlapping deprivation analysis is a multidimensional child poverty measure designed to capture child deprivation. It provides an indication of where multiply deprived children are, where they live and which aspects of child well-being they are deprived of. The analysis relies on demographic, health and other surveys, with the child selected as the unit of analysis, rather than the household, since children experience poverty differently than adults.

40. The analysis applies a human rights-based approach, reflecting internationally accepted standards, such as the Convention on the Rights of the Child, as guiding principles for the construction of a core set of dimensions and thresholds that are essential to any child's development, irrespective of their country of residence, socioeconomic status or culture.

IV. National and regional approaches

41. Strategies, policies and measures for reducing multidimensional poverty have been developed at the national and regional levels. Lessons can be drawn by analysing existing approaches and experiences to multidimensional poverty that have been implemented in an increasing number of countries to inform the implementation of such approaches in other countries. Such national strategies can also be informed by the global indicator framework for the goals and targets of the 2030 Agenda, which specifies several indicators relating to multidimensional poverty (see E/CN.3/2017/2, annex III).

A. National experiences

42. Measures and policies are being developed and implemented independently in national development plans to address multidimensional poverty according to national definitions. A growing number of countries have adopted an official national multidimensional poverty index to provide information to guide new policies. Others that have not yet developed a country-specific multidimensional poverty index are using existing prototypes.

43. While a significant number of countries have introduced multidimensional poverty measurements, most have yet to comprehensively apply this analysis to policymaking. Applying the analysis includes the translation of findings from multidimensional poverty assessments into concrete and action-oriented policy approaches, such as using multidimensional measures as a planning tool in national development plans. The following analysis shows what a number of Governments have been undertaking in order to analyse, measure and address multidimensional poverty, highlighting experiences from countries that have been early adopters of approaches to multidimensional poverty in their respective regions.

Colombia

44. In 2011, Colombia announced a new national development plan with a focus on poverty reduction. Devised by the Ministry of Planning, it features a national multidimensional poverty index that is used to set specific targets and track progress using the household as the unit of analysis. Household members are considered to be deprived according to the status of all household members simultaneously. For example, a person is considered deprived in literacy if any fellow household member is deprived in literacy.

45. The 2015 national development plan placed a specific focus on this newly developed index, including targets for multidimensional poverty reduction, as well as income poverty and inequality. The Plan also has specific targets for each of the dimensions and indicators included in the index.

46. Colombia's national index is based on five dimensions: education, childhood and youth conditions, work, health, and public services and housing. It uses a weighting structure where each dimension has the same weight (20 per cent). Based on a consultation process in which alternative weighting structures were considered, this set of weights was selected to reflect the equal importance of each dimension as an integral element of quality of life. The poverty cut-off, which is the share of dimensions in which a person must be deprived in order to be considered multidimensionally poor, was set at one third of the weighted dimensions.

47. Analysing indicators over the past decade highlights significant progress in poverty reduction in urban and rural contexts, both of which have seen reductions in multidimensional poverty between 1997 and 2010. Multidimensional poverty in Columbia based on the national index equalled 21.9 per cent in 2014, with a goal to reduce it to 17.8 per cent by the end of 2018.

48. Colombia's index can be broken down to reveal the contribution of each indicator to overall poverty levels and allows for analysis of poverty among specific groups or regions. In using the index to shape policy, the index has been applied to geographically target 2.5 million families through the programme "Families in Action Plus". Selected families receive direct cash transfers when the education outcomes of the members of the household improve. The index is being used to tailor the coverage, implementation and total monetary value of the programme to the particular needs of each geographic region.

Mexico

49. Mexico has introduced a comprehensive and integrated strategy to address income and non-income dimensions of poverty. The General Law on Social Development of 2004 called for the establishment of a National Council for the Evaluation of Social Development Policy with the mission to measure and propose policy solutions to multidimensional poverty. The law established that poverty measurement needs to link social programmes to poverty eradication strategies to empower those who live in conditions of social and economic marginalization.

50. In order to integrate income and multidimensional strategies into a comprehensive approach, the Council has developed a model of poverty measurement and analysis, depicted in figure I below. The model integrates income aspects of poverty on the vertical axis and multidimensional deprivations on the horizontal axis to form a comprehensive picture of poverty across all dimensions — both income and non-income.

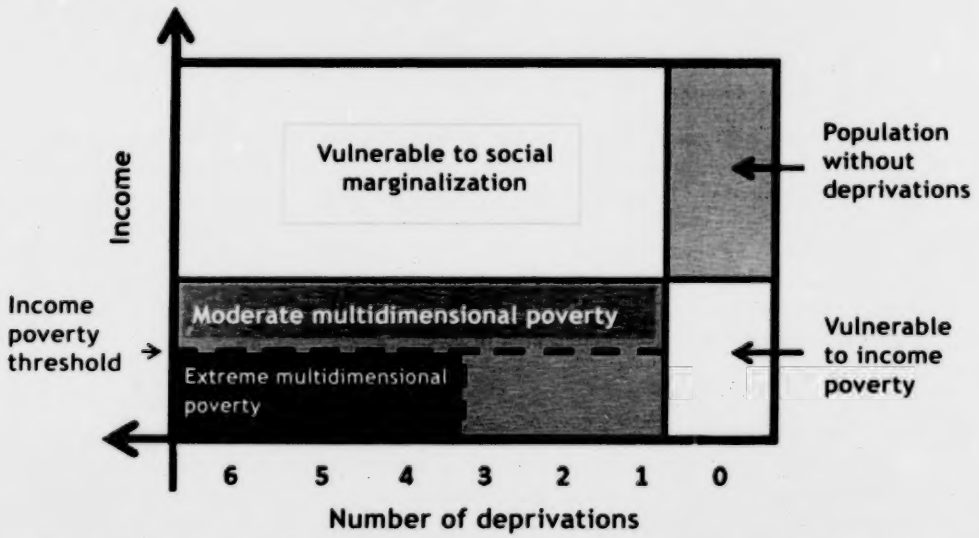
51. The six deprivations that are assessed as part of the model are educational lagging (defined as lacking the required level of education for the person's age group), access to health services, food, utilities, social security and quality housing. As figure I shows, individuals who fall below the income poverty threshold and face more than three deprivations are considered to be living under extreme multidimensional poverty; those who are just above the income threshold are viewed as living in moderate multidimensional poverty. The Council gathers data for each of the six categories of deprivation and uses disaggregated data for indigenous people, youth and the elderly to target policymaking to those most in need.

52. The approach has been a fundamental tool in the creation of two large social protection strategies in Mexico: the National Crusade against Hunger and the Universal Pension System. The National Crusade against Hunger focuses on eradicating extreme multidimensional poverty and provides over 7 million people with access to food. The Universal Pension System guarantees a minimum income for all Mexicans over the age of 65.

53. One of the main objectives of the Government's national development plan 2013-2018 is to create an "Inclusive Mexico" through ensuring effective access to social rights granted by the Constitution. The Plan includes indicators and goals that are based on the different dimensions of poverty as articulated in the national approach to multidimensional poverty.

Figure I

Approach to holistic poverty eradication elaborated by Mexico's National Council for the Evaluation of Social Development Policy



Source: Adapted from the National Council for the Evaluation of Social Development Policy (2015).

Mozambique

54. In Mozambique, efforts to measure and address multidimensional poverty have been spearheaded by the Ministry of Economy and Finance, in collaboration with United Nations system partners. Mozambique has presented national measurements of multidimensional poverty that have informed a national report on poverty and well-being. Its national index is calculated on the basis of four dimensions: education, health (including access to sanitation infrastructure and water), living conditions and durable goods.

55. By breaking down indicators to subnational levels, the index has allowed policymakers to address specific development challenges in different regions within the country. Measures of multidimensional poverty in rural and urban contexts have highlighted persistent gaps between these areas. Policy targeting has allowed for tailored approaches to different dimensions of poverty, as well as for mapping poverty over time, suggesting significant progress between 1996 and 2015 in reducing multidimensional poverty.

Philippines

56. The Government of the Philippines incorporated an official multidimensional poverty measure in its updated Philippine Development Plan (2011-2016). The multidimensional poverty indicator is adapted to the national context and priorities. The measure has been used to set a poverty reduction target in an effort to secure inclusive growth and improvements in quality of life.

57. The Development Plan serves as the Government's overarching guide and framework in formulating policies and implementing programmes towards inclusive economic growth. Targets on the reduction of multidimensional poverty have been integrated, with the target of reducing multidimensional poverty from 28.2 per cent in 2008 to 18 per cent in 2016. Its most recent update has highlighted continued progress in multidimensional poverty reduction, which was reduced at a faster rate than income poverty.

South Africa

58. South Africa has developed a multidimensional poverty index based on health, education, living standards and a fourth dimension on economic activity, using unemployment as the indicator. The index is intended to complement the income-focused measures already used in the country, including a food poverty line.

59. Census data collected in 2001 and 2011 were used to compute an index, allowing for an analysis of changes in multidimensional poverty levels over time. The analysis showed a significant improvement in multidimensional poverty levels over the decade, with a decrease from 17.9 per cent in 2001 to 8 per cent in 2011.

Viet Nam

60. In 2014, Ho Chi Minh City in Viet Nam launched the first city-wide multidimensional poverty index. The experience highlights how multidimensional poverty indices can be used at the subnational level to identify individuals living in conditions of poverty. The Ho Chi Minh City index is used to identify targets for poverty reduction and other social programmes and, in particular, to design specific policies and programmes. Results from the index will be used as inputs for the City to develop its sustainable multidimensional poverty reduction programme.

B. Commonalities in existing national approaches

61. The number of countries that have embraced multidimensional poverty assessments reflects the strong momentum towards the elaboration and adoption of holistic approaches to poverty that go beyond income. Notable commonalities in country-level approaches can be observed with regards to measurement and policy analysis. Most countries that have adopted approaches to multidimensional poverty have introduced a core set of common dimensions across which multidimensional poverty is measured, analysed and addressed.

62. The three dimensions of education, health and living standards can be found in nearly all countries that have adopted such approaches. Those dimensions have been a component of measurement as part of national indices as well as in policymaking. Middle-income countries, such as Colombia and Mexico, as well as several other developing countries, have included aspects of the dimensions in their national multidimensional poverty strategies.

63. All countries that have embraced multidimensional approaches consider education as a crucial dimension for reducing multidimensional poverty. Education is widely considered not only as a factor that can prevent income poverty over a person's lifetime, but as a fundamental right, the deprivation of which denies an individual a dignified social, political and economic life.

64. Approaches to education across countries are characterised by similarities in focus areas. As indicated in figure II, seven of the eight selected countries analysed share a focus on educational lagging and six share a focus on educational assistance.

65. Several countries have adopted comprehensive approaches to education that go beyond childhood education. As highlighted in figure II, seven of the eight countries have introduced adult education and illiteracy as indicators. Ecuador, for example, considers four areas of education: basic education, lags in childhood education, incomplete educational attainment and adult illiteracy. While the first two focus exclusively on youth between the ages of 5 and 17, the latter two indicators focus on the adult population. The indicator on adult illiteracy focuses specifically on the persons aged 65 and over.

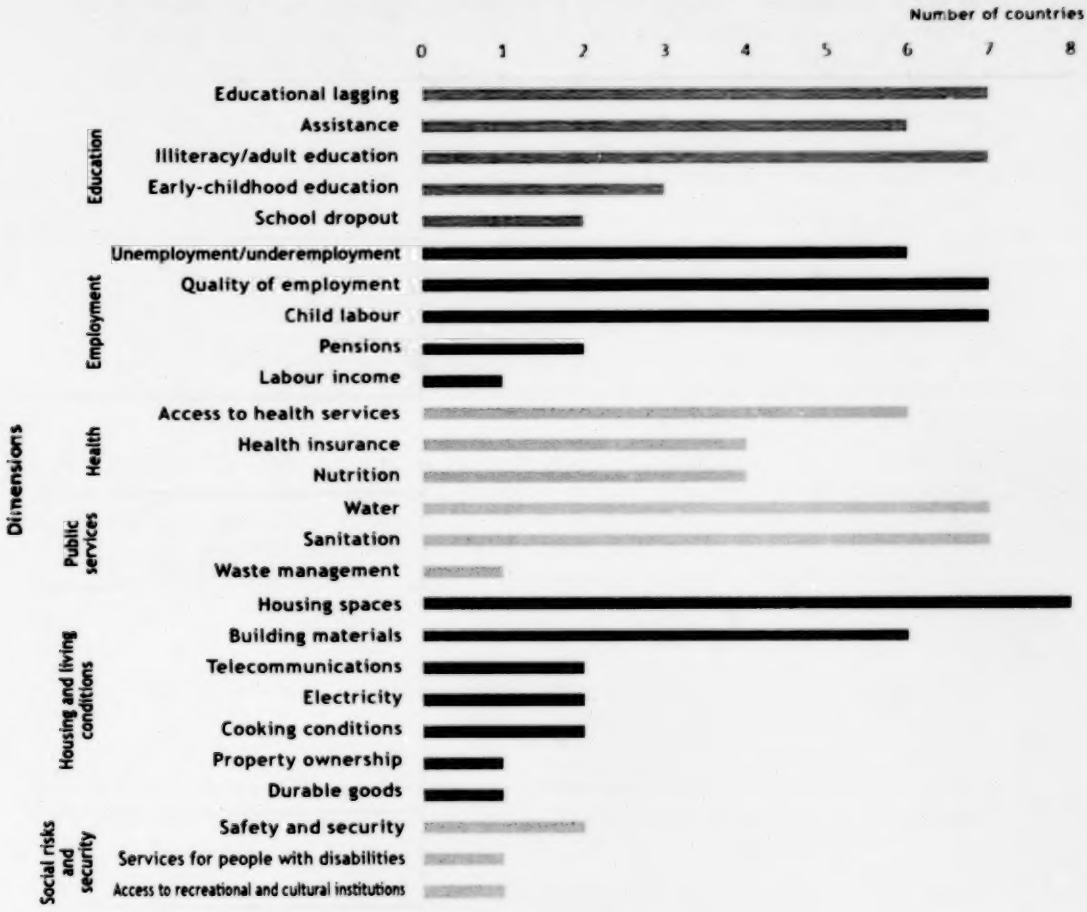
66. Health is another dimension that is widely embraced. Access to medical services and health insurance are two of several areas that countries have highlighted as priority areas. The focus that several countries have put on access to health services is also mirrored by indicators developed in the global Sustainable Development Goal indicator framework, which seeks to assess coverage of essential health services (indicator 3.8.1) and health worker density and distribution (3.c.1).

67. Living standards are also widely considered to be a core dimension. Living standards capture several aspects of well-being, with countries choosing specific indicators according to national circumstances. Common aspects include housing and access to building materials. Some countries, as highlighted in figure II, also consider access to electricity and durable goods, as well as property ownership, as key indicators.

68. Issues relating to employment and work have also been selected by several countries. Employment indicators include unemployment, child labour and categories for both informal and formal labour. El Salvador, for instance, assesses four focus areas in the sphere of employment: unemployment, underemployment, labour stability and access to social security.

Figure II

Dimensions and focus areas of multidimensional poverty approaches in eight selected countries, for which detailed data are available



Countries: Chile, Colombia, Costa Rica, Dominican Republic, Ecuador, El Salvador, Mexico and Paraguay.

69. Commonalities in national approaches can also be observed with regard to measurement. Several countries, particularly several middle-income countries, have elaborated national multidimensional poverty indices over the past five years, adapting dimensions and indicators. Owing to the adaptability of tools to national contexts, multidimensional poverty measurements have become an important aspect of poverty reduction efforts in those countries.

70. Geographic location and mapping, in particular, has been a crucial component of measurement. Several countries have used multidimensional poverty measurements to map poverty in all its dimensions across a wide range of categories, including by region, geographical zone, sex and age, as well as disaggregating by specific poverty condition. The disaggregation and mapping of poverty indicators enables countries to focus policies on specific areas and conditions that require increased attention so as to ensure that no one is left behind. As mentioned earlier, in Colombia the mapping of multidimensional poverty in the area of education has supported more targeted delivery of the "Families in Action Plus" programme.

71. In efforts to map and locate people living in poverty, national approaches to poverty eradication have mirrored efforts in the context of the Sustainable Development Goal indicator framework to foster data disaggregation by geographic location, sex and age. Indicator 1.3.1, for instance, seeks to measure the proportion of population covered by social protection floors/systems, by sex, distinguishing children, unemployed persons, older persons, persons with disabilities, pregnant women, newborns, work-injury victims and the poor and the vulnerable. A similar approach is reflected in several national multidimensional poverty strategies, which measure poverty in all its dimensions across a range of disaggregated measures of well-being, including persons covered by social security systems.

72. Commonalities can also be observed in how multidimensional poverty strategies have been adapted to national contexts. In Ecuador, the construction of a national approach to multidimensional poverty is guided by a human rights-based approach and the concept of *buen vivir*, which is incorporated into the country's Constitution. Modifications to dimensions have been carried out to make the approaches consistent with the Constitution, including with regard to the selection of dimensions and weighting of indicators (see also paras. 89, 95 and 96 below, on the related concept of *vivir bien*).

73. Mexico's multidimensional poverty strategy is also founded on a human rights-based approach, aligning poverty measurement with mandates set out in the Constitution and the General Law on Social Development. This approach has provided guidance for addressing methodological questions, including on the selection of dimensions and weighting of indicators. Since all social rights are deemed equally important, equal weights have been assigned to all social dimensions.

Key features of national multidimensional poverty indices (countries selected on the basis of available information)

Country	*Dimensions included in the index*	*Responsible institution(s)*	*Year of introduction*
Bhutan	Education, health and living standards	National Statistics Bureau	2010
Chile	Education, health, labour and social security, housing and local environment, networks and social cohesion	Ministry of Social Development	2015
Colombia	Education, childhood and youth conditions, work, health, public services and housing	Department for Social Prosperity	2011
Costa Rica	Education, health, housing, employment, social protection and equity	Social Inclusion and Human Development Ministry and National Institute of Statistics and Census	2015

Country	*Dimensions included in the index*	*Responsible institution(s)*	*Year of introduction*
Ecuador	Education, work and social security, health, water and food, habitat, housing and healthy environment	National Institute of Statistics and Census, Ministry of Social Development Coordination and National Secretary of Planning and Development	2016
El Salvador	Childhood and adolescence, housing, access to work, health and food security, and habitat	Ministry of the Presidency	2015
Honduras	Health, education, employment and living standards	Ministry of Government Coordination	2016
Iraq	Education, nutrition and health, standard of living, employment and basic services	Ministry of Planning	2013
Malaysia	Education, health and living standards	Economic Planning Unit, Prime Minister's Department	2015
Mexico	Income, educational lagging, deprivations linked to access to health services, social security, housing quality and spaces, access to utilities in households and food access	National Council for the Evaluation of Social Development Policy and Secretariat of Social Development	2010
Mozambique	Education, health, living conditions and durable goods	Ministry of Economy and Finance	2016
Nigeria	Education, health and living standards	National Bureau of Statistics	2012
Pakistan	Education, health and living standards	Ministry of Planning, Development and Reform	2016
Philippines	Education, health and living standards	National Economic and Development Authority	2013
South Africa	Health, education, living standards and economic activity	Statistics South Africa	2014
Viet Nam (Ho Chi Minh City)	Income, assets, education, health and access to social services	Ministry of Labour, War Invalids and Social Welfare	2014

Source: Oxford Poverty and Human Development Initiative, Department of Economic and Social Affairs.

74. There are also notable differences among national approaches. Most countries have adapted their approaches to national contexts and development priorities. As highlighted, countries have chosen different dimensions, as shown in the table above, based on the specific context and national realities of people living in

poverty. As illustrated in figure II, some indicators are specific to national approaches, including waste management, property ownership and services for people with disabilities, which are each considered by only one country in the sample.

75. Aspects relating to social risks and personal security are considered in two countries in the sample of eight countries in figure countries, reflecting a specific national focus on those aspects of well-being. One country in the sample (Mexico) has integrated income into the national approach.

76. Differences can also be noted in institutional responsibilities. As highlighted in the table above, different ministries and other stakeholders, including statistical offices, have been spearheading efforts in multidimensional poverty measurement.

77. Efforts to disaggregate data have also differed from one country to another. While some countries focus on disaggregation by population group and by age, others have considered geographic location to measure regional differences as well as to make rural-urban gaps visible. The example of Ho Chi Minh City and its index as a measurement tool on the municipal level shows how approaches can be adapted to local contexts, reflecting subnational and local development challenges.

C. Cross-country networks and regional experiences

78. There have also been efforts beyond the national level to advance the understanding of, and develop approaches to, multidimensional poverty. As countries have elaborated and implemented approaches independently, there is ample scope for intergovernmental discussion and exchanges of experience as well as a collective approach to researching the technical aspects of how multidimensional poverty can be analysed, measured and addressed. A few such efforts have begun at the cross-country and regional levels.

Multidimensional Poverty Peer Network

79. The Multidimensional Poverty Peer Network is a platform in which countries discuss the development of national multidimensional poverty strategies. The network supports policymakers in developing measures of multidimensional poverty and adapting them to national contexts according to national development priorities. Currently, 53 countries are members of the network.[1]

80. The aim of the Network is to design and elaborate effective policies to reduce poverty in all its dimensions. The Network enables early adopters of such measures to share experiences and lessons learned directly with policymakers from other countries by way of South-South exchanges, including on the design of measures and the political processes and institutional arrangements to sustain them.

81. The number of countries in the Network reflects the strong interest in the development and elaboration of national approaches and strategies to address multidimensional poverty. There is continued scope to develop national multidimensional poverty strategies for countries engaged with the Network that have not yet implemented such an approach. The agreed revisions to the global

[1] Afghanistan, Angola, Antigua and Barbuda, Argentina, Bangladesh, Bhutan, Bolivia (Plurinational State of), Botswana, Brazil, Burkina Faso, Chad, Chile, China, Colombia, Costa Rica, Cuba, Djibouti, Dominican Republic, Ecuador, Egypt, El Salvador, Grenada, Guatemala, Honduras, India, Iraq, Jamaica, Malaysia, Mexico, Mongolia, Morocco, Mozambique, Nepal, Nigeria, Pakistan, Panama, Paraguay, Peru, the Philippines, Rwanda, Saint Lucia, Saint Vincent and the Grenadines, Senegal, Seychelles, South Africa, the Sudan, Tajikistan, Tunisia, Turkey, Uganda, United Republic of Tanzania, Uruguay and Viet Nam.

Sustainable Development Goal indicator framework can provide further momentum to national efforts to measure and address poverty in all its dimensions.

Organization of Eastern Caribbean States

82. Several development partners in the Caribbean, including the Organization of Eastern Caribbean States and UNDP, have collaborated on the development and implementation of an annual multidimensional poverty index as a part of broader efforts towards an expanded measure for the subregion. In 2014, a pilot process was outlined and agreed in addition to the dimensions and indicators for a multidimensional poverty index in the region.

83. The basic index consists of four dimensions — living standards, employment, education and health — and is computed based on data from the labour force surveys, carried out in several countries of the subregion. The measurement embraces the four dimensions that are reflected in most country-level multidimensional poverty approaches and measurement tools.

Economic Commission for Latin America and the Caribbean

84. The Economic Commission for Latin America and the Caribbean (ECLAC) and the Regional Office of UNICEF for Latin America and the Caribbean have developed a measure of multidimensional child poverty to close the gap created by many approaches that have focused on the household level, as the issue of child poverty was seen as requiring dedicated attention and specific tools to make deprivations faced by children visible. Since 2010, ECLAC and UNICEF have developed a guide to estimating child poverty in order to provide countries with the theoretical and methodological framework for assessing multidimensional child poverty, as well as practical examples and exercises to assist in measurement.

85. The set of indicators considered in the joint ECLAC and UNICEF methodology upholds the principal rights of children through the dimensions of adequate nutrition, clean water, acceptable sanitation services and health, as well as access to housing, education and information technologies. While those dimensions are also considered in multidimensional poverty strategies in several countries, the approach specifically focuses on children in order to measure their exposure to such deprivations.

V. Holistic strategies and approaches to growth and well-being

86. In parallel to the holistic approaches focusing on multidimensional poverty, strategies have also been developed that take a broader view of well-being, integrating multiple social, environmental and economic aspects. Such approaches have sought to elaborate measures that assess a country's social and economic well-being beyond the narrower monetary measure of gross domestic product (GDP).

87. The Commission on the Measurement of Economic Performance and Social Progress, created by the Government of France in 2008, is one initiative that sought to advance understanding on this issue. The Commission was tasked with identifying the limits of GDP, to consider more relevant indicators of social progress and to assess the feasibility of using alternative measurement tools. Key findings included that measurement approaches needed to shift emphasis from measuring economic production to measuring people's well-being, and that measures of well-being should be put in the context of sustainability.[6] The Commission also

[6] Joseph E. Stiglitz, Amartya Sen and Jean-Paul Fitoussi, "Report by the Commission on the Measurement of Economic Performance and Social Progress" (2009).

highlighted that measures of well-being needed to be multidimensional, including dimensions such as health, education, the environment and employment, thus mirroring dimensions used in several multidimensional approaches to poverty.

88. In the outcome document of the United Nations Conference on Sustainable Development, held in Rio de Janeiro, Brazil, in 2012, the international community echoed the call for broader measures of progress to complement GDP in order to better inform policy decisions (see General Assembly resolution 66/288, annex). In the 2030 Agenda for Sustainable Development, the international community reiterated its commitment to developing broader measures of progress to complement GDP.

89. At the national level, several countries have developed normative frameworks and strategies to holistically address human development, well-being and participation in the formulation of national strategies and priority setting. Specific strategies that have played an integral role in countries' national development plans include the gross national happiness approach pioneered in Bhutan and the normative framework of *vivir bien* in several Latin American countries.

Gross national happiness

90. The gross national happiness index of Bhutan is generated to reflect the happiness and general well-being of the Bhutanese population more accurately than a monetary measure, such as GDP. The index presents the current levels of human fulfilment in Bhutan and how these vary across districts and across time. It also informs Government policy.

91. The Government's Centre for Bhutan Studies and Gross National Happiness Research released a gross national happiness index in 2008 and revised and updated it in 2011. At its foundation are four pillars: environmental conservation; good governance; preservation and promotion of culture; and sustainable and equitable socioeconomic development. The four pillars are further elaborated into nine domains and 33 indicators. The domains articulate the different elements of the index in detail and form the basis for measurement, indices and screening tools. The domains are: psychological well-being; standard of living; good governance; health; education; community vitality; cultural diversity and resilience; time use; and ecological diversity and resilience.

92. The index weighs the nine elements equally. The nation's well-being is measured directly by starting with each person's achievements in each indicator. It identifies four groups of people — unhappy, narrowly happy, extensively happy and deeply happy — using graded happiness cut-offs.

93. Project-screening and policy-screening tools are used to provide a systematic appraisal of the potential effects of the proposed activities on gross national happiness. This policy lens requires that the policy consequences on all relevant dimensions be considered prior to their implementation. The results of the index are also tracked over time to evaluate interventions. An important innovation is the ability to track results across districts. The stated goal is that all government projects and policies work together to maximize gross national happiness.

94. Bhutan's multidimensional poverty approach is similar to the gross national happiness philosophy and has been measuring poverty using a national multidimensional poverty index since 2012. The national multidimensional poverty index includes the three major dimensions of education, health and living standards, represented by 13 indicators with varying weights. The Government has targeted the reduction of multidimensional poverty from 25.8 per cent in 2010 to less than 10 per cent in 2018.

Vivir bien

95. *Vivir bien* is an approach to development that designates the quest for human development as the priority policy objective in achieving economic and social development. The objectives include promoting equality, strengthening the capacities of citizens, improving quality of life, guaranteeing sovereignty and peace and supporting political participation. Development plans focusing on *vivir bien* contain platforms for meeting human development objectives, including reducing poverty and inequality, strengthening human capacities, improving the population's quality of life and education, and building and strengthening public spaces.

96. Bolivia (Plurinational State of) and Ecuador are the two countries in which the *vivir bien* development paradigm has been fully developed and applied, integrating *vivir bien* into policymaking and legislative and constitutional frameworks. Elements of *vivir bien* have also been introduced and applied in several other Latin American countries. The approach has become an integral part of many national development plans, guiding policymaking with regard to human development and well-being. Lessons learned from country experiences continue to be shared among countries adopting *vivir bien* policies (see also para. 72 above, on the related concept of *buen vivir*).

Organization for Economic Cooperation and Development inclusive growth framework

97. The Organization for Economic Cooperation and Development inclusive growth framework is a normative and analytical framework that conceptualizes multidimensional aspects of well-being and economic growth. It identifies policies and provides practical proposals for improving inclusive growth measures and using them to monitor and benchmark countries' performance. It also highlights public policy recommendations and elaborates on the effects of existing policies on growth and inclusiveness. As part of this emphasis on public policy, the framework links policies to multidimensional outcomes by modelling and assessing the impacts of policies on multiple dimensions of well-being.

98. The framework includes a measure of multidimensional living standards to track societal welfare and analyse the extent to which growth in a given country and over a given time period translates into improvements in people's well-being. The framework includes an income dimension, measured as average household real disposable income adjusted for inequality. It also includes the non-income dimensions of health and unemployment, chosen on the basis of empirical work on the most significant determinants of subjective well-being.

VI. Key findings

99. Realizing the 2030 Agenda for Sustainable Development and its Sustainable Development Goals is key to the eradication of poverty in all its forms and dimensions and to promoting well-being for everyone.

100. An increasing number of countries have introduced multidimensional poverty strategies into national development plans, adapting existing approaches to national contexts and development priorities. This has led to a diversity of approaches across countries, including in the dimensions of poverty considered and in policy priorities, as well as in institutional responsibilities, to measure, analyse and address multidimensional poverty at the national level.

101. While there is broad agreement on the importance of multidimensional poverty as a development challenge, there is currently a broad diversity of views on its

definition and the dimensions of poverty that should be included in approaches to address poverty in all its forms and dimensions.

102. While countries have developed different approaches, some commonalities can be observed, particularly the universal identification of three dimensions — health, education and living standards — as key aspects of national strategies. Another commonality is that several countries have adapted poverty strategies to national legislative contexts so as to ensure conformity with national laws and the constitution.

103. There is further scope for countries to develop, apply and adapt existing approaches to country contexts. The strong momentum for a multidimensional understanding of poverty can support the diffusion of such multidimensional approaches to poverty eradication.

104. There is also space and a need for collective work on multidimensional poverty, building on the commonalities in national approaches and linking the approaches to national efforts and strategies to implement the 2030 Agenda.

105. The recently revised global Sustainable Development Goal indicators and a multidimensional poverty analysis reflecting national circumstances can support each other in assessing progress.

106. Further analytical work by the United Nations development system could contribute to closing gaps in the translation of multidimensional poverty measurement and analysis into concrete policy action on Goal 1 and the other Sustainable Development Goals.

107. International platforms for the exchange of experiences, lessons and ideas could assist in guiding policymaking at the national level, as well as in the elaboration of best practices in multidimensional poverty measurement, including those aspects related to the gathering and disaggregation of data by population group, age, sex, geographic location and other characteristics relevant to national contexts.

108. The global Sustainable Development Goal indicator framework, recently agreed by the Statistical Commission, can provide a valuable contribution to approaches for the measurement of multidimensional poverty, the key dimensions of which, such as health and education, mirror those in the indicator framework.

109. The United Nations system and other development partners should provide support to countries to strengthen the development of statistical capacity, including in improving the availability, quality, timeliness and disaggregation of data to measure progress towards the achievement of the Sustainable Development Goals and multidimensional poverty.

110. Existing national approaches to well-being that seek to go beyond GDP have successfully integrated multidimensional approaches to poverty into broader development strategies, underlining the complementarity of poverty eradication efforts with broader approaches to well-being, economic growth and sustainable development.

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Economic, social and cultural rights

Report of the United Nations High Commissioner for Human Rights

Summary

The present report, submitted pursuant to General Assembly resolution 48/141, focuses on the obligation of States to use the "maximum available resources" to progressively realize economic, social and cultural rights under the International Covenant on Economic, Social and Cultural Rights. The report seeks to clarify what States must do to meet their obligations to use the maximum available resources to realize human rights, including expanding available revenue and ensuring an efficient and appropriate allocation of resources.

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I. Introduction

1. According to article 2 (1) of the International Covenant on Economic, Social and Cultural Rights, each State party to the Covenant undertakes to take steps, individually and through international assistance and cooperation, especially economic and technical, to the maximum of its available resources, with a view to achieving progressively the full realization of the rights recognized in the Covenant by all appropriate means, including particularly the adoption of legislative measures.

2. The present report, submitted pursuant to General Assembly resolution 48/141, focuses on States' obligation to use the maximum available resources to progressively realize economic, social and cultural rights.[1] Over the last two decades, the Committee on Economic, Social and Cultural Rights, special procedure mandate holders, academics and civil society organizations have elaborated on the meaning of the phrase "maximum available resources" and its implications for States parties. The report builds on those efforts and attempts to shed additional light on the meaning of maximum available resources and how it can be applied when promoting and monitoring the implementation of economic, social and cultural rights.

3. The report identifies some of the main challenges and misconceptions in the implementation of economic, social and cultural rights, particularly regarding the allegations that the implementation of economic and social rights requires more resources than other rights. It provides an overview of current interpretations of what constitutes appropriate use of maximum available resources and recapitulates the nature of States' general obligations in respect of economic, social and cultural rights and their relationship with resources. Finally, it outlines how States can secure the maximum available resources in accordance with human rights standards and principles and how those actions can be monitored to help facilitate accountability.

II. Resource implications of economic, social and cultural rights

4. Despite the reaffirmation at the 1993 World Conference on Human Rights of the equal status of all human rights — civil, cultural, economic, political and social as well as the right to development[2] — and increasing efforts to devote more attention to the promotion and protection of economic, social and cultural rights, significant gaps remain in giving effect to the implementation of those rights.

5. At the international level, there has been a surge over the last two decades in the number of resolutions relating to economic, social and cultural rights and in the creation of special procedures mandates to address economic, social and cultural rights by the Human Rights Council and its predecessor, the Commission on Human Rights. There has also been a growing body of jurisprudence on economic, social and cultural rights in national courts.[3] Moreover, the Optional Protocol to the International Covenant on Economic, Social and Cultural Rights, adopted on 10 December 2008 and entered into force on 5 May 2013, has been ratified by 22 States. The Optional Protocol represents a milestone achievement after years of campaigning by civil society organizations and supportive Member States for the equal status and recognition of all rights. There is also increasing recognition of the justiciability of economic, social and cultural rights at the regional level, by regional human rights mechanisms, as well as at the national level, as witnessed by the growing number of countries that have guaranteed constitutional protection of those rights.[4]

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[1] The present report complements the High Commissioner's report on the progressive realization of economic, social and cultural rights in international human rights law (E/2007/82).

[2] See the Vienna Declaration and Programme of Action (A/CONF.157/23), para. 5.

[3] Christine Chinkin, "The protection of economic, social and cultural rights post-conflict" (n.d.). Available from http://www2.ohchr.org/english/issues/women/docs/Paper_Protection_ESCR.pdf.

[4] See M. Langford, ed., *Social Rights Jurisprudence: Emerging Trends in International and Comparative Law*, 1st ed. (Cambridge, United Kingdom, Cambridge University Press, 2008).

6. However, despite the progress in broader recognition of economic, social and cultural rights,[5] they have often not been incorporated into a legislative framework. National human rights institutions and other national accountability mechanisms need to devote more attention to economic, social and cultural rights.[6] At the international level, a study of the recommendations made during the universal periodic review found that only 17 per cent of all recommendations focused on economic, social and cultural rights, compared with 37 per cent on civil and political rights.[7]

7. One of the main challenges is the common misconception that economic, social and cultural rights are heavily dependent on the availability of resources and are therefore aspirational. Many commentators claim that the phrase "maximum of its available resources" weakens the Convention as it gives States an excuse for non-compliance.[8]

8. However, economic, social and cultural rights are no more dependent on resources than any other rights. While, for example, the realization of the right to education may require the building of schools, well-paid and trained teachers and the provision of learning materials, many aspects of the realization of civil and political rights also have resource implications. The right to a fair trial, for example, entails training judges, providing legal aid and court costs, all of which require resources. In fact, States have frequently defended the lack of implementation of human rights on insufficient resources.[9]

9. The need to properly evaluate States' arguments of insufficient resources to implement economic and social rights has increased in recent years with the shift from Keynsian to neo-classical economic theory and the subsequent reduced fiscal space owing to reduced taxation levels.[10]

10. That has been exacerbated by the recent financial crisis that began in 2008. As a result of the crisis and the threat posed to national economies by the potential collapse of systemically important financial institutions, States have spent enormous sums of money bailing out those institutions.[11] Following that bailout and the large budget deficits incurred, many States implemented austerity measures that reduced spending on social and economic rights.[12] Civil society organizations noted that, although trillions of dollars were made available to bail out the banking sector, there was only a minimal social protection response to the crisis.[13]

11. States have also claimed other pressures on the implementation of economic, social and cultural rights. As early as 1996, the European Committee of Social Rights noted that almost all the reports received referred to problems in implementation such as demographic changes, changing structures of employment and the related increasing costs of social welfare.[14] The ageing population is seen by many as putting more fiscal pressure on pension and health-care programmes and the share of the world's population aged 65 years or over is expected to increase 2.6-fold from 2015 to 2050, from 608 million to nearly 1.6 billion.[15]

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[5] See A/HRC/32/31.

[6] Office of the United Nations High Commissioner for Human Rights (OHCHR), *Economic, Social and Cultural Rights*, Handbook for national human rights institutions (2005). Available from www.ohchr.org/Documents/Publications/training12en.pdf.

[7] Center for Economic and Social Rights, "The Universal Periodic Review: a skewed agenda?" (June 2016), p. 2.

[8] Henry Steiner and Philip Alston, *International Human Right in Context: Law, Politics, Morals*, 2nd ed. (Oxford, Oxford University Press, 2000), p. 275.

[9] See, for example, www.ohchr.org/EN/NewsEvents/Pages/DisplayNews.aspx?NewsID=20569&LangID=E.

[10] Emmanuel Reynaud, "The Right to social security — current challenges in international perspective" in *Social Security as a Human Right: Drafting a General Comment on Article 9 ICESCR — Some Challenges*, Riedal, Eibe H., ed. (Berlin/Heidelberg, Springer-Verlag, 2007), pp. 1-17.

[11] See E/2013/82, para. 2.

[12] Ibid.

[13] Center for Economic and Social Rights, "Human rights and the global economic crisis: consequences, causes and responses" (2009), p. 2. Available at www.cesr.org/sites/default/files/CESR-Human_Rights_and_the_Global_Economic_Crisis.pdf.

[14] Council of Europe, European Committee of Social Rights, *Conclusions XIII-4*, 1996, p. 34.

[15] See E/CN.9/2017/2, para. 19.

At the same time, the global rise in the proportion in the working ages (25 to 64 years) is coming to an end and is expected to remain constant or decline, with the exception of Africa.

III. Meaning of maximum available resources

12. The obligation for States to use the maximum available resources should be understood in a broader framework of how States mobilize resources, both domestically and through international cooperation, with a view to expanding its resources available for the realization of economic, social and cultural rights, using all the macroeconomic tools at their disposal.[16] Indeed, resources are not fixed and consideration must be given to all policy tools that determine a State's available resources to realize its human rights obligations, including monetary policy, financial sector policy and debt financing.[17] States must mobilize their resources to their utmost ability.[18]

13. In addition to raising revenue, Governments' expenditure and allocation of resources must also be efficient, appropriate and directed towards the realization of human rights.[19] The failure to curb corruption can be considered as a failure of the State to comply with its obligations.[20]

14. The Committee on Economic, Social and Cultural Rights and the Committee on the Rights of the Child, among others, have explored the meaning of the phrase "maximum available resources". In its general comment No. 3 (1990) on the nature of States parties' obligations, the Committee on Economic, Social and Cultural Rights notes that the phrase was intended to refer to both the resources existing within a State and those available from the international community through international cooperation and assistance (para. 13). When assessing a State party's claim of insufficient resources, the Committee considers, inter alia, the country's level of development; its current economic situation, in particular whether it is undergoing a period of economic recession; and whether it has sought cooperation and assistance or rejected offers of resources from the international community in order to implement the provisions of the Covenant without sufficient reason.[21]

15. In its general comment No. 5 (2003) on general measures of implementation of the Convention, the Committee on the Rights of the Child highlights the importance of national budgets in examining the resources devoted to realizing children's rights (para. 51). That was further explored in 2007 during the day of general discussion on the topic "Resources for the rights of the child — responsibility of States", which considered investments for the implementation of economic, social and cultural rights of children and international cooperation. The Committee expanded the interpretation of maximum available resources (art. 4 of the Convention on the Rights of the Child) to include human, technical and organizational resources. It also highlighted factors that could affect the availability of resources, such as the efficacy and strength of the taxation system, including the existence of a progressive taxation policy.

16. The treaty bodies have adopted a number of different approaches for reviewing the compliance of States parties with their obligations under the respective human rights treaties. The Committee on Economic, Social and Cultural Rights has stressed the importance of combating corruption as it impacts on the availability of resources and

[16] Radhika Balakrishnan and others, *Maximum Available Resources and Human Rights: Analytical Report* (New Jersey, Center for Women's Global Leadership, 2011). Available at www.cwgl.rutgers.edu/docman/economic-and-social-rights-publications/362-maximumavailableresources-pdf/file.

[17] Ibid., p. 2.

[18] Magdalena Sepúlveda, *The Nature of the Obligations under the International Covenant on Economic Social and Cultural Rights, School of Human Rights Research Series, No. 18* (Cambridge, United Kingdom, Intersentia, 2003).

[19] See E/CN.4/1987/17, annex.

[20] Magdalena Sepúlveda, *The Nature of the Obligations Under The International Covenant on Economic Social and Cultural Rights* (2003).

[21] See E/C.12/2007/1, para. 10.

therefore on the realization of human rights.[22] It also found that, by not fully using the resources allocated to social expenditures, States were failing to meet their obligations to use their maximum available resources.[23] The Committee also compared spending levels on economic and social rights between countries at a similar stage of development to judge compliance with their use of the maximum available resources.[24]

17. Both the Committee on the Rights of the Child and the Committee on Economic, Social and Cultural Rights compared the financial resources spent by the States on economic, social and cultural rights with expenditure on non-related items. The Committee on Economic, Social and Cultural Rights considered the allocation of significantly more funds to non-related areas than to health, education, social security, housing and food to be an indicator of non-compliance. Both treaty bodies, for instance, expressed concern about military and defence spending considerably exceeding expenditure on health, education and social welfare.[25]

18. Several special procedure mandate holders have also addressed the meaning of maximum available resources in the context of taxation. The Independent Expert on the effects of foreign debt and other related international financial obligations of States on the full enjoyment of all human rights, particularly economic, social and cultural rights called for States to intensify their efforts to combat tax avoidance and evasion and, in particular, to improve collection of outstanding tax debts.[26] The Special Rapporteur on the right to education emphasized the centrality of taxation policies in raising revenue and ensuring that a State used its maximum available resources to realize human rights.[27] The Special Rapporteur on the right to food highlighted the crucial role that taxes could play in fulfilling the obligation to use the maximum available resources.[28]

19. In a report on the human rights-based approach to recovery from the global economic crisis, the Special Rapporteur on extreme poverty and human rights highlighted the importance of progressive taxation in increasing the resources available for recovery and the implementation of social protection policies.[29] In another report, she presented fiscal policy — particularly taxation policies — as being a major determinant of human rights and noted that effective collection of taxes could be the most straightforward way of providing the necessary resources to ensure compliance with human rights obligations.[30] In particular, she indicated how States could strengthen revenue raising to realize human rights, including by widening tax bases and improving tax collection efficiency, tackling tax abuse and broadening contributions of the financial sector.[31] She analysed how the principles of non-discrimination and equality could inform taxation policies, and highlighted the major role of taxation in determining and adjusting levels of inequality in a society and in funding essential services, social protection and poverty reduction measures.[32]

[22] See, for example, E/C.12/1999/11-E/2000/22 and Corr.1, paras. 381 and 394; and E/C.12/1/Add.83, para. 11.
[23] See E/1996/22-E/C.12/1995/18, para. 181.
[24] See, for example, E/1997/22-E/C.12/1996/6, para. 228.
[25] See, for example, CRC/C/SDN/CO/3-4, para. 17; and E/C.12/COD/CO/4, para. 16.
[26] See, for example, A/HRC/25/50/Add.1, para. 92 (e).
[27] See E/C.12/1998/18.
[28] See A/HRC/13/33/Add.6, para. 36.
[29] See A/HRC/17/34, paras. 51, 80 and 81.
[30] See A/HRC/26/28 and Corr.1, para. 42.
[31] Ibid., paras. 55-62 and 68-69.
[32] Ibid., paras. 3 and 12-17.

IV. State obligations under the International Covenant on Economic, Social and Cultural Rights with regard to maximum available resources

A. Progressive realization, non-retrogression and maximum available resources

20. Recognizing that economic, social and cultural rights cannot be fully implemented over a short period of time, the obligation of progressively realizing rights requires States to "move as expeditiously and effectively as possible" towards their full realization.[33] That does not mean that States can delay the implementation of the Covenant rights, but rather that lack of resources cannot justify inaction or indefinite postponement of measures to implement those rights.

21. The Constitutions of several States address progressive realization of rights by requiring the allocation of progressively increasing revenues to a particular public good such as health and education.[34] In April 2001, the member States of the African Union committed to allocating at least 15 per cent of their annual budget to improving the health sector,[35] and the Committee on Economic, Social and Cultural Rights has urged States parties to progressively raise their budget allocations to the health sector to meet the target set in the Abuja Declaration.[36]

22. In reviewing States' compliance with the progressive realization of rights, the Committee on Economic, Social and Cultural Rights has often focused on their spending levels. It has expressed concern at decreased spending on key economic and social goods such as social security, education and health owing to a decrease in budget allocation or failure to keep up with rising costs.[37]

23. States' duty to progressively fulfil economic, social and cultural rights implies avoiding the imposition of retrogressive measures that would diminish or endanger the realization of the rights guaranteed by the Covenant, unless they can be justified by certain strict criteria. A retrogressive measure is one that, directly or indirectly, leads to backward movement in the enjoyment of the rights recognized in the Covenant.

24. To justify a retrogressive measure, a State has to demonstrate that it adopted the measure only after carefully considering all possible options and available alternatives, and assessing the probable impact and its necessity in relation to its maximum available resources. In its general comment No. 3 (1990), the Committee on Economic, Social and Cultural Rights states that any deliberately retrogressive measures would require the most careful consideration and would need to be fully justified by reference to the totality of the rights provided for in the Covenant and in the context of the full use of the maximum available resources (para. 9).

25. The principle of non-retrogression implies that there should be no unjustified reduction in public expenditure for the realization of economic, social and cultural rights in the absence of adequate compensatory measures aimed at protecting those who might be affected by the budget reduction. Special procedure mandate holders have expressed concern when countries have frozen expenditure levels for a period of time, arguing that such measures are retrogressive.[38]

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[33] See Committee on Economic, Social and Cultural Rights, general comment No. 3 (1990) on the nature of States parties' obligations, para. 9.

[34] The transitory provisions of the 2008 Constitution of Ecuador provides for an annual increase in funding the national health system of no less than 0.5 per cent of gross domestic product until it accounts for at least 4 per cent of gross domestic product (para. 22).

[35] See www.who.int/healthsystems/publications/abuja_declaration/en/.

[36] See E/C.12/UGA/CO/1, para. 32; also E/C.12/GAB/CO/1, para. 28.

[37] See, for example, E/C.12/1/Add.74, para. 14; E/C.12/1/Add.47, para. 17; and E/C.12/1/Add.65, para. 17.

[38] See http://www.ohchr.org/EN/NewsEvents/Pages/DisplayNews.aspx?NewsID=21006.

B. Non-discrimination, equality and maximum available resources

26. In addition to progressively realizing economic, social and cultural rights, States must take immediate action, irrespective of the resources available to them, to eliminate discrimination, including on the grounds of sex, race, ethnicity or religion, in law and in practice. This means that any discriminatory provisions in laws or policies or any discriminatory practices that distinguish between groups should be eliminated immediately. The Committee has called on States to immediately adopt the necessary measures to prevent, diminish and eliminate the conditions and attitudes which cause or perpetuate substantive or de-facto discrimination.[39] It has also emphasized that policies and legislation should not be designed to benefit already advantaged social groups at the expense of others[40] and that, even in times of resource constraints, States must ensure that the most vulnerable and disadvantaged members of society are protected.[41]

C. Minimum essential levels and maximum available resources

27. States parties to the International Covenant on Economic, Social and Cultural Rights have an immediate obligation to ensure satisfaction of minimum essential levels of all economic, social and cultural rights.[42]

28. If a State claims inability to meet that obligation owing to lack of available resources, it must demonstrate that it has made every effort to use all available resources at its disposal.[43] Moreover, even if a State clearly has inadequate resources at its disposal, the Government must still introduce targeted programmes to assist those most in need so that its limited resources are used efficiently and effectively towards the realization of human rights.[44]

29. The obligation "to make every effort" to ensure satisfaction of minimum levels of all rights implies a higher priority on resources than on the duty to realize the full scope of the rights.[45] Treaty bodies have called on States to demonstrate this prioritization by recommending that they ring-fence or protect their budgets for social goods, especially for those living in vulnerable situations, even during times of economic crises or natural disasters.[46] This includes allocations for ensuring a social protection floor for all, which is particularly pertinent and needed in situations of economic crisis.

V. Securing the maximum available resources in compliance with human rights principles

30. For States to fully utilize their maximum available resources, they must both allocate and use their existing resources efficiently and effectively and make every effort to raise the necessary revenue to realize human rights. To do so, policy choices must reflect the primacy of human rights law and prioritize the implementation of all human rights, including economic, social and cultural rights, as well as respect the core human rights principles of non-discrimination, transparency, participation and accountability.

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[39] See Committee on Economic, Social and Cultural Rights, general comment No. 20 (2009) on non-discrimination in economic, social and cultural rights, para. 8.

[40] Ibid., general comment No. 4 (1991) on the right to adequate housing, para. 11.

[41] Ibid., general comment No. 3 (1990) on the nature of States parties' obligations, para. 12.

[42] Ibid., para. 10.

[43] Ibid.

[44] See E/C.12/2007/1, para. 4.

[45] Rory O'Connell and others, *Applying an International Human Rights Framework to State Budget Allocations: Rights and Resources* (London, Routledge, 2014), p. 82.

[46] See CRC/C/CMR/CO/2, para. 18 (c), and CRC/C/SYC/CO/2-4, para. 19 (d).

[47] Save the Children, "Health sector budget advocacy: a guide for civil society organisations" (London, 2012), p. 24. Available at https://www.savethechildren.org.uk/sites/default/files/docs/Health-Sector-Budget-Advocacy-low-res.pdf.

A. Allocating resources: preparing transparent budgets that prioritize human rights

31. States' budgets reflect their priorities in allocating resources. While international human rights law does not specify an exact figure or percentage of the national budget that should go to a particular sector — such as education or health — it does set out certain principles and standards which Governments must bear in mind when preparing their budgets.

32. States must respect the indivisibility of human rights and take a comprehensive and coherent approach to the realization of all human rights, including economic, social and cultural rights. Governments could focus on areas that can have multiple impacts across a number of rights. For example, investing in education as an enabling right would serve as a catalyst for the fulfilment of many other rights, such as the rights to food and health and the rights of children and women. The impact would be further increased if coupled with targeted improvement in infrastructure or employment creation that would help children to both access and remain in schools.

33. States are also required to promote transparency and accountability. Ensuring access to information regarding all aspects of the budget, including, for example, in relation to military spending, would help to guarantee transparency and accountability, as well as help in identifying problems in the administration and allocation of financial resources, including blockages or misuse.[47] It would also help to ensure that resources are used efficiently in line with the Limburg Principles on the Implementation of the International Covenant on Economic, Social and Cultural Rights [48] and contribute to holding Governments accountable for the way in which they raise and spend their public budget.

34. States are also required to facilitate monitoring of the public budget by civil society. Key budget documents should be made public during the annual budget cycle in a timely manner and financial systems should be designed so as to show clear and transparent budget lines for spending on different human rights and groups living in vulnerable situations.

35. Budgets must also reflect the primacy of human rights law and ensure that the realization of all human rights, including economic, social and cultural rights, is prioritized. Open access to budgetary information would facilitate comparison of expenditure levels on economic and social rights and other unrelated goods and services. The Committee on Economic, Social and Cultural Rights, in particular, has expressed concern about the continuous decrease, over the last decade, in resources allocated to social sectors, notably health and social protection, while budgetary allocations to defence and public security has increased considerably.[49] Ten years after the adoption of the Abuja Declaration in 2001, in which African countries committed to allocating at least 15 per cent of their annual budget to improving the health sector in their respective countries, it is interesting to note that only one country has reached that target, while 11 countries have actually reduced spending on health.[50]

36. States must guarantee full participation in decisions about budget formulation, implementation and evaluation as a way of enhancing the fairness of allocation decisions, as opaque decision-making could lead to different groups being marginalized in budget allocations. Full participation could also promote cohesion and prevent social instability.[51] Several treaty bodies have recommended that States implement participatory budgeting. For instance, the Committee on the Rights of the Child has, on several occasions, called on

[47] Save the Children, "Health sector budget advocacy: a guide for civil society organizations" (London, 2012), p. 24. Available at https://www.savethechildren.org.uk/sites/default/files/docs/Health-Sector-Budget-Advocacy-low-res.pdf.

[48] See E/CN.4/1987/17, annex.

[49] See E/C.12/COD/CO/4, para. 16.

[50] See www.who.int/healthsystems/publications/abuja_declaration/en/.

[51] European Union Agency for Fundamental Rights, "Protecting fundamental rights during the economic crisis", Working paper (December 2010), p. 14. Available from http://fra.europa.eu/sites/default/files/fra_uploads/1423-FRA-Working-paper-FR-during-crisis-Dec10_EN.pdf.

States to ensure transparent and participatory budgeting through public dialogue and participation, [52] and non-governmental organizations have recognized that budget allocations should be determined in ways that are participatory and transparent.[53]

37. Budgets can also highlight whether States are taking sufficient measures to ensure non-discrimination and equality. For instance, examination of a budget can help to evaluate whether women and children are being marginalized in public sector allocations. The Committee on Economic, Social and Cultural Rights noted cases in which budget allocations for services for women were lower than other allocations and/or inadequate.[54] This can indicate the lack of priority given to a sector.

38. It is important to note that the principles of non-discrimination and equality do not require equal allocations. In many instances, specific areas or groups of people may require increased investment and/or more social protection measures than others. For instance, with the widening inequality between income groups as well as rural-urban disparity, the majority of those living in poverty are located in rural areas, where significantly more investment and resource allocation is needed to reach them because the per capita cost of providing services in rural areas is much higher than in urban areas.

B. Increasing efficiency and expanding available resources: combating corruption

39. By diverting public money, corruption clearly undermines the ability of Governments to make the maximum use of available resources to realize all human rights, including economic, social and cultural rights. Corruption is defined as "the misuse of public power, office or authority for private benefit through bribery, extortion, influence peddling, nepotism, fraud, speed money or embezzlement".[55] As already noted, the human rights treaty bodies have highlighted the impact of corruption on the ability of Governments to comply with their human rights obligations.[56] A direct link was also made between corruption and the lack of resources to implement human rights in relation to the allegations that large-scale corruption in Nigeria had contributed to serious and massive violations of rights, owing to the diversion of resources.[57] Although the Commission ruled the petition inadmissible on procedural grounds, it did recognize the link between high levels of corruption and lack of enjoyment of human rights and found the complainant's allegations compatible with the Charter of the Organization of African Unity and the African Charter on Human and Peoples' Rights.[58]

40. A comprehensive response to corruption requires effective institutions, appropriate laws, good governance reforms as well as the involvement of all concerned stakeholders in and outside the Government. It also needs a strong and engaged civil society and a free and independent media with full access to information.[59]

C. Raising revenue through taxation

41. Increasing revenue by raising taxes, broadening the tax base and combating tax evasion and avoidance are the main channels available to a Government to mobilize additional domestic resources to realize all human rights, including economic, social and

[52] See CRC/C/CMR/CO/2, para. 18 (a); and CRC/C/AND/CO/2, para. 16 (d).

[53] Radhika Balakrishnan and others, *Maximum Available Resources and Human Rights* (2011), p. 9.

[54] See, for example, E/C.12/DOM/CO/3, para. 13.

[55] United Nations Development Programme, *Fighting Corruption to Improve Governance* (New York, 1999), p. 7.

[56] See E/C.12/1999/11-E/2000/22 and Corr.1, paras. 381 and 394; E/C.12/1/Add.83, para. 11; and E/C.12/1/Add.91, para. 12.

[57] African Commission on Human and Peoples' Rights, No. 300/05, *Socio Economic Rights and Accountability Project v. Nigeria*, 25th activity report (May-November 2008), para. 4.

[58] Ibid., paras. 37 and 38.

[59] OHCHR, "The human rights case against corruption" (2013). Available from www.ohchr.org/Documents/Issues/Development/GoodGovernance/Corruption/HRCaseAgainstCorruption.pdf

cultural rights. However, as with all actions, Governments must bear in mind their human rights obligations when designing and implementing such policies.

42. The Special Rapporteur on extreme poverty and human rights noted that sales or consumption taxes could disproportionately impact those who are already experiencing financial difficulties, as they spend a greater proportion of their incomes on necessary goods.[60] The subsequent increase in the amount paid in taxes is often more than the income transfers that those living in poverty might receive.[61] Therefore, in some instances, consumption taxes can worsen poverty levels and exacerbate inequality. The Special Rapporteur noted in particular that the real income of women living in poverty was particularly affected by the introduction of regressive taxes, especially when the introduction of taxes is carried out in conjunction with reductions to expenditure on public services.[62] Therefore, when designing and/or reviewing their tax policies, States must ensure that they comply with their responsibilities to protect the most vulnerable and prevent further inequality.

43. A progressive taxation policy can achieve equity and redistributive objectives in line with States' obligation to ensure substantive equality by collecting additional revenues from the richest groups and investing in social services that benefit those living in poverty and those most left behind. Well-known progressive taxes include income taxes and inheritance taxes. Indeed personal income tax is one of the most progressive and important kind of tax.[63] However, States must be careful to ensure that the income tax threshold set out in taxation policies does not drive persons who are below or near the poverty line deeper into poverty.[64] Another tax that is considered highly progressive is the land value tax, for which the heaviest burden would most likely fall on the rich.[65]

44. The proposed financial transaction tax, regarded by the International Monetary Fund as "highly progressive" as it falls predominantly on the richest institutions and individuals in society,[66] has received increasing attention over the last few years.[67] The Special Rapporteur on extreme poverty and human rights asserted that it was high time that Governments re-examined the basic redistributive role of taxation to ensure that wealthier individuals and the financial sector contributed their fair share of the tax burden.[68] It has also been noted that financial transaction taxes can, in addition to generating additional revenues, introduce greater progressivity into the tax system.[69]

45. Ensuring the maximum availability of resources also requires that States collect revenue efficiently and effectively and make maximum efforts to eliminate tax evasion and avoidance, strengthen capacity for collection, while at the same time ensure compliance and accountability. The Committee on the Rights of the Child, for example, has urged States to improve their effectiveness in collecting taxes and to adopt comprehensive and progressive tax reforms.[70] The Special Rapporteur on extreme poverty and human rights noted that tax evasion and avoidance benefitted the rich, while those in poverty experienced a decline in

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[60] See A/68/293, para. 50.

[61] Sean Higgins and Nora Lustig, "Can a poverty-reducing and progressive tax and transfer system hurt the poor?", *Journal of Development Economics*, vol. 122 (September 2016). Available at https://www.sciencedirect.com/science/article/pii/S0304387816300693.

[62] A/68/293, para. 50.

[63] A/HRC/26/28, para. 46.

[64] Ibid., para. 79 (b).

[65] James Mirrlees and others, *Tax by Design* (Oxford, Oxford University Press, *2011*), pp. 368–405.

[66] Thornton Matheson, "Taxing Financial Transactions: Issues and Evidence", IMF Working paper (March 2010).

[67] European Commission, "Proposal for a Council Directive on a common system of financial transaction tax and amending Directive 2008/7/EC" (Brussels, 28 September 2011) COM (2011) 594.

[68] See www.un.org/apps/news/story.asp?NewsID=41988#.WMdXJDsrJaa.

[69] Ignacio Saiz, "Bypassing rights: combating tax injustice th...e a human rights perspective" in *Human Rights and Public Finance*, Aoife Nolan, Rory O'Connell and Colin Harvey, eds. (Oxford/Portland, Oregon, Hart Publishing, 2013), p. 102.

[70] See CRC/C/15/Add.222, para 14, and CRC/C/GBR/CO/5, para. 29 (a).

services and enjoyment of their rights. Tax abuse limits the resources that could be spent on reducing poverty and realizing human rights, and perpetuates vast income inequality.[71]

D. Role of international cooperation in helping States increase revenue

46. International cooperation is a key principle of the International Covenant on Economic, Social and Cultural Rights. The Committee has frequently recommended that developing countries, in particular, seek international cooperation to help implement economic, social and cultural rights.[72] Official development assistance has traditionally been the main option for mobilizing additional resources for development and expanding the fiscal space for low-income developing countries. At the same time, many countries face challenges with regard to official development assistance owing to its unpredictability, conditionality and transaction costs. Moreover, donor countries may often direct their assistance to countries for political reasons and not necessarily where it is most needed. A large portion of aid funding is transferred directly to civil society, which adds to the complexity of proper budget planning that would ensure that the maximum available resources are devoted to the realization of human rights.

47. Sound and sustainable debt management could be a strategy for enhancing the maximum availability of resources, provided that additional resources generated by external and domestic borrowings contribute to the realization of all human rights, including economic, social and cultural rights. There have been significant concerns regarding the negative human rights implications of unsustainable debt and the debt servicing burden. Moreover, in exchange for bailouts, institutions and countries have required the indebted State to cut spending on sectors that are essential for the realization of all human rights, including economic, social and cultural rights. The United Nations human rights mechanisms offer guidance to ensure compliance with human rights obligations when Governments make borrowing or lending decisions,[73] including ensuring the primacy of human rights obligations, equality and non-discrimination, progressive realization and non-retrogression of economic, social and cultural rights, and transparency, participation and accountability in the decision-making and debt management.[74] With respect to their minimum core obligations, States should ensure that their rights and obligations arising from an external debt agreement or arrangement, particularly the obligation to repay external debt, do not derogate from their minimum core obligations with respect to these rights.[75]

48. Addressing illicit financial flows is another way in which international cooperation can potentially expand States' maximum available resources to realize all human rights, including economic, social and cultural rights. According to one study, between 2003 and 2012, the developing world lost US$ 6.6 trillion in illicit financial outflows, that is, eight times the amount of total official development assistance inflows during the same period.[76] In that way, illicit financial flows can majorly undermine the achievement of sustainable development and the realization of human rights, including economic, social and cultural rights. Both the Addis Ababa Action Agenda and the 2030 Agenda for Sustainable Development contain important commitments to combat illicit financial flows, including target 16.4 of the Sustainable Development Goals to significantly reduce illicit financial and arms flows by 2030. Governments can curtail illicit financial flows by, inter alia, curtailing trade mispricing, fighting corruption and tax evasion and strengthening regulatory and oversight mechanisms. At the same time, those efforts require coordinated and coherent approaches across borders and sectors, which should be guided by the international human rights framework, including the obligation of international cooperation.

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[71] A/HRC/26/28, paras. 58-59.

[72] See, for example, E/C.12/KHM/CO/1, para. 24; and E/C.12/THA/CO/1-2, para. 16.

[73] See the Guiding principles on foreign debt and human rights (A/HRC/20/23 and Corr.1, annex), which was endorsed by the Human Rights Council in its resolution 20/10.

[74] See A/HRC/20/23 and Corr.1, annex.

[75] Ibid., para. 18.

[76] Dev Kar and Joseph Spanjers, "Illicit financial flows from developing countries: 2003-2012" (Global Financial Integrity, 2014), p. vii.

VI. Monitoring and accountability

49. Accountability is a fundamental human rights principle and a cornerstone of the human rights framework. It is central to ensuring that duty bearers act appropriately towards rights holders and are held responsible for their actions. Accountability is essential to States' obligation to use the maximum available resources to progressively realize economic, social and cultural rights.

50. From a human rights perspective, accountability has three dimensions: responsibility, answerability and enforceability.[77] Responsibility requires that those in positions of authority have clearly defined duties and performance standards that can be monitored and assessed transparently and objectively.[78] The obligation to use the maximum available resources to progressively realize economic, social and cultural rights requires clearly established time frames, targets, indicators and benchmarks to enable the monitoring of targeted steps taken at the national level; targeted steps taken through international assistance and cooperation; the use of maximum available resources (including human, financial, technical and others); and the use of all appropriate means, including appropriate laws, policies and programmes.[79]

51. Specific benchmarks and indicators that can help monitor whether States are using the maximum available resources could include corruption indexes, the degree of progressivity in the national taxation system, the amount of tax evasion and avoidance, the existing access to budget information, including on military expenditure — which is not always readily available — and the contrasting of military expenditure with expenditure on social goods.

52. Answerability requires public officials and institutions to provide reasoned justifications for their actions and decisions to those they affect, including the public at large.[80] Ensuring transparency and meaningful participation of people in public decisions and budget processes that impact upon their economic, social and cultural rights is thus key. Governments need to, inter alia, establish proper mechanisms and inclusive processes with the involvement of the public and civil society; and ensure that the public is provided with the objective information necessary to monitor progress and contribute to the process by making key budget documents and other information available in a timely and accessible manner. In order to address structural and perpetuating inequalities between social and other groups that reflect asymmetries of power, it is of particular importance to promote the participation of the most marginalized and discriminated groups in decisions that affect their human rights, including economic, social and cultural rights.

53. Enforceability requires public institutions to put mechanisms in place that monitor the degree to which public officials and institutions comply with established standards and ensure that appropriate corrective and remedial action is taken when required.[81] A number of institutions and mechanisms provide oversight and remedies on the use and impact of public expenditures on the realization of economic, social and cultural rights, including audit institutions, parliaments, the judiciary, civil society and national human rights institutions. While institutions and mechanisms such as national auditing processes bodies and the legislature usually oversee the budget, unless clear linkages are established between the national budget and the State's human rights obligations, it would be difficult to evaluate the budget's compliance with human rights obligations. In that regard, national human rights institutions with a broad independent mandate have a potentially important role to play in examining the way in which Governments use their budgets and other resources and macroeconomic tools to expand their maximum available resources to realize all human rights, including economic, social and cultural rights.

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[77] OHCHR and Center for Economic and Social Rights, "Who will be accountable? Human rights and the post-2015 development agenda" (New York and Geneva, 2013), p. ix.

[78] Ibid., p. 10.

[79] See A/HRC/31/31, para. 13.

[80] OHCHR and Center for Economic and Social Rights, "Who will be accountable? (2013), p. 10.

[81] Ibid.

54. Against the current weakness of public institutions and mechanisms to make direct links between fiscal policies and the budget and the realization of economic, social and cultural rights, civil society organizations can play a critical role in evaluating budgets from a human rights perspective and undertaking advocacy work.[82] Further strengthening the capacity of civil society to analyse budgets and participate effectively and creating the appropriate environment for them to work effectively can contribute to the realization of economic, social and cultural rights in a more equitable, participatory, democratic and sustainable manner.

VII. Conclusions

55. **The importance of implementing economic, social and cultural rights and eradicating inequality is being given political impetus by the 2030 Agenda for Sustainable Development. However, unless the question of how to resource all human rights, including economic, social and cultural rights, is resolved, the "leave no-one behind" principle will not be fulfilled.**

56. **States cannot simply invoke lack of available resources to justify non-compliance with human rights treaties. Rather, they must make every effort to use all the resources at their disposal efficiently and appropriately and raise the necessary revenue to implement all human rights. That includes preserving and expanding fiscal space through more equitable tax policies, reviewing and ensuring the impact of public expenditures, reducing inefficiencies and fighting corruption.**

57. **That also requires combating tax evasion and avoidance and illicit financial flows at the global level. The continuing existence of tax havens remains an obstacle to collecting sufficient resources for ensuring compliance with human rights.**

58. **Delivering on commitments for international cooperation under the 2030 Agenda for Sustainable Development and the Addis Ababa Action Plan is also critical to enable low-income countries to access additional resources.**

59. **States must also ensure the transparency of the budget decision-making process, full access to information and meaningful participation of stakeholders, particularly by those most affected by public policies and programmes. This is critical for holding States accountable for the realization of all human rights, including economic, social and cultural rights, and for achieving the Sustainable Development Goals since they also depend on the mobilization and efficient use of resources. Towards that end, it is essential that States strengthen the capacity of public officials, civil society, national human rights institutions and others to analyse and monitor public budgets from a human rights perspective.**

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[82] See, for example, the work of the International Budget Partnership at www.internationalbudget.org.

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Permanent sovereignty of the Palestinian people in the Occupied Palestinian Territory, including East Jerusalem, and of the Arab population in the occupied Syrian Golan over their natural resources

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Economic and social repercussions of the Israeli occupation on the living conditions of the Palestinian people in the Occupied Palestinian Territory, including East Jerusalem, and the Arab population in the occupied Syrian Golan

Economic and social repercussions of the Israeli occupation on the living conditions of the Palestinian people in the Occupied Palestinian Territory, including East Jerusalem, and of the Arab population in the occupied Syrian Golan

Note by the Secretary-General

Summary

In its resolution 2016/14, the Economic and Social Council requested the Secretary-General to submit to the General Assembly at its seventy-first session, through the Council, a report on the implementation of that resolution. The Assembly, in its resolution 71/247, also requested the Secretary-General to submit a report to it at its seventy-second session. The present report, which was prepared by the Economic and Social Commission for Western Asia (ESCWA), has been submitted in compliance with the resolutions of the Council and the Assembly.

The report covers Israeli practices and policies, in particular those that are in violation of international humanitarian law and international human rights law and that affect the social and economic conditions of the people living under its military occupation. Israel has employed discriminatory policies and practices, use of force that has at times been deemed excessive and restrictions on the freedom of movement, including the closures in Gaza, settlement expansion, destruction of property and the exploitation of natural resources in the Occupied Palestinian Territory and the occupied Syrian Golan. The cumulative impact of such policies and practices is not confined to violations of international law, including the rights of the population under occupation; it also exacerbates the social and economic conditions of that population.

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ESCWA would like to express its appreciation for the contributions of the United Nations Relief and Works Agency for Palestine Refugees in the Near East, the United Nations Environment Programme, the United Nations Children's Fund, the United Nations Entity for Gender Equality and the Empowerment of Women, the Food and Agriculture Organization of the United Nations, the International Monetary Fund, the World Bank, the United Nations Development Programme, the International Labour Organization, the World Health Organization, the United Nations Conference on Trade and Development, the United Nations Human Settlements Programme, the Office of the United Nations High Commissioner for Human Rights, the League of Arab States, the Office of the Special Representative of the Secretary-General for Children and Armed Conflict, the Office of the United Nations Special Coordinator for the Middle East Peace Process, the United Nations Educational, Scientific and Cultural Organization, the United Nations Population Fund, the World Food Programme and the Office for the Coordination of Humanitarian Affairs of the Secretariat.

I. Introduction

1. The Economic and Social Council, in its resolution 2016/14, and the General Assembly, in its resolution 71/247, expressed concern about the economic and social repercussions of the Israeli occupation on the living conditions of the Palestinian people in the Occupied Palestinian Territory, including East Jerusalem, and of the Arab population in the occupied Syrian Golan, as well as the exploitation, destruction and degradation of natural resources in the Occupied Palestinian Territory, including East Jerusalem, and other Arab territories occupied by Israel since 1967.

2. In particular, the Council, in its resolution, calls for, inter alia, the full opening of the border crossings of the Gaza Strip and the full implementation of the Agreement on Movement and Access of 15 November 2005; stresses the need to preserve the territorial contiguity, unity and integrity of the Occupied Palestinian Territory, including East Jerusalem, and to guarantee the freedom of movement of persons and goods; demands compliance with the Protocol on Economic Relations between the Government of Israel and the Palestine Liberation Organization (the "Paris Protocol"); and calls upon Israel to respect the rules of international humanitarian law, refrain from violence against the civilian population, cease the destruction of homes and properties, economic institutions and agricultural lands and orchards, immediately end the exploitation of natural resources, cease settlement and settlement-related activity, account for the illegal actions perpetrated by Israeli settlers, pay urgent attention to the plight and the rights of Palestinian prisoners and detainees, comply with the provisions of the Geneva Convention relative to the Protection of Civilian Persons in Time of War and facilitate visits of the Syrian citizens of the occupied Syrian Golan whose family members reside in their mother homeland, the Syrian Arab Republic.

3. The present note provides information on relevant developments with regard to the foregoing.

II. Occupied Palestinian Territory

Israeli practices in the Occupied Palestinian Territory

4. Palestinians in the occupied territory are subject to a complex combination of Israeli and Palestinian legal systems. Lower human rights standards are applied to Palestinian suspects and defendants compared to Israeli suspects and defendants. Differences include the maximum period of detention before being brought before a judge, the duration for which a suspect can be prevented from meeting an attorney, protections for defendants during trial, maximum punishment and release before sentence completion. Furthermore, Israeli military law provides for additional offences that are not part of Israeli criminal law (A/HRC/34/38, paras. 38-39).

5. Since 1967, the Israeli authorities have implemented what have been deemed discriminatory planning policies with regard to Palestinian residents of East Jerusalem. Those policies include large-scale allocations of land for settlement building and the lack of adequate planning and investment in infrastructure for Palestinian neighbourhoods.[1]

[1] Bimkom, "Trapped by planning: Israeli policy, planning and development in the Palestinian neighbourhoods of East Jerusalem", 2014. Available from http://bimkom.org/eng/wp-content/uploads/TrappedbyPlanning.pdf.

6. Planning and zoning policy in Area C of the West Bank (which constitutes 60 per cent of the West Bank and where 5-10 per cent of the Palestinians in the West Bank reside), under full Israeli control, has been deemed restrictive, discriminatory and incompatible with international law (A/HRC.34/38, para. 25; see also para. 55 below). Palestinians living there are often faced with insurmountable Israeli obstacles when seeking to obtain construction permits, including high application fees and requirements that new housing be connected to often unavailable municipal works.[2] In East Jerusalem, although hundreds of small-scale plans were approved for Palestinians in recent years,[1] there is inadequate planning for future improvement on a large scale that is necessary to address public needs.

7. According to Israeli Civil Administration data, during the first six months of 2016, 391 of 428 (91 per cent) applications for building permits in Palestinian communities in Area C were rejected. The majority of applications approved were reportedly issued by the Israeli authorities for "relocation" sites planned for Bedouin communities.[3]

Violence and use of force

8. Serious concerns remain about the use of force and unlawful killings by Israeli security forces, including some cases which may have amounted to extrajudicial executions (A/HRC/34/38, para. 47). Several documented cases have raised the question as to whether those killed posed the level of threat that, according to international standards, would merit the use of deadly force (ibid., paras. 28 and 44).

9. Overall, 63 Palestinians, including 19 children, were killed from 1 April 2016 to 31 March 2017 by Israeli army and security forces in the West Bank, including East Jerusalem, and the Gaza Strip. Approximately 2,276 others were injured, including 562 children. At least 37 of the Palestinians killed were carrying out or suspected of carrying out attacks against Israelis.

10. During the reporting period, 12 Israelis, including 7 civilians, were killed in Israel and the Occupied Palestinian Territory; 162 Israelis were injured in attacks by Palestinians.[4] Twelve rockets were fired into Israel by Hamas and extremist groups in Gaza, causing no casualties, to which Israel retaliated with over 50 airstrikes, resulting in at least one Palestinian civilian fatality and a number of injuries.

11. Palestinians who commit attacks against Israelis have been glorified, including by representatives of ruling parties. Continued terrorism and incitement violate Security Council resolutions, including resolution 2334 (2016), concerning the Occupied Palestinian Territory, in which the Council called for immediate steps to prevent all acts of violence against civilians, including acts of terror.

12. There were no Palestinian fatalities from unexploded ordnance during the reporting period, a fact that reflects a decline in recent years from 10 such fatalities in 2014, to 6 in 2015, to 1 in 2016.

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[2] United States of America, Department of State, *Country Reports on Human Rights Practices for 2016: Israel and The Occupied Territories*, available from https://www.state.gov/j/drl/rls/hrrpt/humanrightsreport/index.htm?dynamic_load_id=265502&year=2016#wrapper; Office for the Coordination of Humanitarian Affairs, "Under threat: demolition orders in area C of the West Bank", 2015; see A/70/82, para. 16.

[3] Office for the Coordination of Humanitarian Affairs, "Record number of demolitions and displacements in the West Bank during 2016", in Humanitarian Bulletin: Occupied Palestinian Territory, January 2017. Available from https://www.ochaopt.org/content/record-number-demolitions-and-displacements-west-bank-during-2016.

[4] Economic and Social Commission for Western Asia (ESCWA) calculations based on information obtained from the Humanitarian Bulletins of the Office for the Coordination of Humanitarian Affairs from April 2016 to January 2017.

Settler-related violence

13. Palestinians continued to suffer from settler violence and harassment during the reporting period, despite a significant drop in the recorded number of such incidents during the past three years, which was due, in part, to preventive measures implemented by Israeli authorities (A/HRC/34/39, paras. 19 and 20).

14. From 4 April 2016 to 20 March 2017, there were 39 violent settler-related incidents that resulted in Palestinian casualties in the West Bank, including East Jerusalem. During the same period, 73 Israeli settler attacks resulted in damages to Palestinian properties.[4]

Withholding of bodies of Palestinians suspects

15. During the reporting period, the Israeli authorities continued the practice of delaying the return of the bodies of Palestinians who carried out, or were alleged to have carried out, attacks. Such practice could amount to a collective penalty against the families of the deceased and may be contrary to the Fourth Geneva Convention (A/71/364, para. 25).

Detention and ill-treatment

16. By January 2017, approximately 6,500 Palestinians were being held in Israeli prisons, including 300 children. A total of 536 Palestinians remain under administrative detention.[5]

17. According to the Palestinian Ministry of Detainees and Ex-Detainees Affairs, more than 15,000 Palestinian women have at some point been detained by Israeli authorities since 1967.[6] The number of children in detention, including children under the age of 12, declined from 440 children in February 2016[7] to 335 in February 2017.[8]

18. The United Nations Committee against Torture expressed concern about a number of Israeli practices towards Palestinian detainees, including minors. Such practices include deprivation of basic legal safeguards for administrative detainees, isolation and solitary confinement of detainees, including minors, punishment and ill-treatment of hunger strikers, torture or ill-treatment of Palestinian children and the hindering of visits of relatives for child prisoners. The Committee also expressed concern about information it received to the effect that there is no proper accountability for torture and ill-treatment (CAT/C/ISR/CO/5, paras. 22, 24, 26, 28 and 30). No criminal investigation was opened into more than 1,000 complaints of torture or ill-treatment filed since 2001.[9]

19. The resort to administrative detention by Israel must be consistent with human rights guarantees[10] and with the exceptional nature of internment permitted under article 78 of the Fourth Geneva Convention. During the reporting period, a number of Palestinian administrative detainees resorted to hunger strikes to protest their detention without charge (see A/HRC/31/40, paras. 42 and 44).

[5] Addameer, January 2017 database. Available from www.addameer.org/statistics (accessed 26 March 2017).

[6] See http://mod.gov.ps/wordpress/?p=1053.

[7] Defense for Children International-Palestine, Number of Palestinian Children (12-17) in Israeli military detention database. Available from www.dci-palestine.org/children_in_israeli_detention.

[8] Information provided to the Office of the United Nations Special Coordinator for the Middle East Peace Process by the Israeli authorities in March 2017.

[9] Amnesty International, *Amnesty International Report 2016/17: The State of the World's Human Rights* (London, 2017).

[10] See International Covenant on Civil and Political Rights, art. 9.

20. Israeli security forces continue to arrest fishermen, including some who claim to have remained within the military-permitted fishing zone in Gaza. Throughout 2016, Israeli security forces reportedly detained over 190 fishermen, the highest annual figure since the United Nations started to track such detentions in 2009.[11] Israel has reported that militant groups in Gaza make continuous efforts to smuggle weapons and materials for weapons production through the sea, including by using fishing boats.

Destruction and confiscation of property and infrastructure

21. During the reporting period, from April 2016 to March 2017, Israeli authorities demolished 726 Palestinian-owned structures in the West Bank, including East Jerusalem. That number is slightly lower than the one in the previous reporting period (810 structures). However, both figures are high compared to previous years. From 2011 to 2015, the number of structures demolished each year was below 650, for an average of 590 structures each year.

22. During the reporting period, Israel intensified punitive demolitions of Palestinian family homes, a measure that may amount to collective punishment (A/HRC/34/36, para. 31, and A/71/364, para. 23). That policy, which targets the family homes of Palestinians convicted or suspected of carrying out attacks against Israelis, resumed in mid-2014 (A/70/82, para. 42). Under its provisions, Israeli authorities demolished or rendered uninhabitable 21 homes during the reporting period, displacing 103 Palestinians, including 38 children. Overall, from 2014 to mid-January 2017, Israel punitively demolished or sealed 42 homes in the West Bank, including East Jerusalem.[12]

23. The so-called Regularization Law was passed by the Israeli Knesset in February 2017. If implemented, it could enable the continued use of private Palestinian land in the West Bank for between 2,000 and 4,000 housing units, according to some estimates.[13] Several petitions against the law are currently pending with Israel's High Court of Justice, and its implementation is likely to remain on hold until the Court rules on its legality.

24. Over one third of Area C is formally designated as public land (referred to as "State land" by Israel). The vast majority of "State land" declarations took place before the start of the Oslo peace process in the early 1990s. It is estimated that between 750 km^2 and 900 km^2 were declared "State land" by Israel from 1979 to 1992.[14] "State land" has been allocated exclusively for use by Israel and its citizens, rather than for the benefit of the local population, as required under international law. In late March 2017, the Israeli authorities declared nearly 1 km^2 in the West Bank as "State land".

25. Archaeological excavations, the creation of national parks and the development of tourist activities are other methods employed by Israel to entrench its presence in the West Bank (see A/HRC/34/39, paras. 21-22).

[11] Office of the United Nations Special Coordinator for the Middle East Peace Process, "Report to the Ad Hoc Liaison Committee", September 2016.

[12] Hamoked, "Updated summary on punitive home demolitions from July 2014 to January 18, 2017", available from www.hamoked.org/Document.aspx?dID=Updates1828.

[13] Peace Now, "The grand land robbery: the land implications of the regulation bill on the reality on the ground", 29 November 2016. Available from http://peacenow.org.il/en/grand-land-robbery-implications-regulation-bill-reality-ground.

[14] Kerem Navot, "Blue and white make black: the work of the Blue Line Team in the West Bank", December 2016; and Nir Shalev and Alon Cohen-Lifshitz, "The prohibited zone: Israeli planning policy in the Palestinian villages in Area C" (Bimkom, 2008).

Population displacement

26. There is concern that the combination of State-sanctioned land seizures, retroactive legalization of outposts, demolition of Palestinian homes and livelihood structures, denial of Palestinian building permits, restrictions of movement and access to livelihoods, settler violence and a lack of accountability contribute to the creation of a coercive environment in areas under full Israeli control, propelling Palestinians to move out of certain parts of Area C and East Jerusalem (ibid., para. 41).

27. Involuntary displacement and relocation to alternative residential areas, as a result of such policies, may amount to forcible transfer if it is carried out without the free and informed consent of the individuals who relocate, in violation of Israel's obligations under international humanitarian and human rights law (A/HRC/34/38, paras. 27-28).

28. During the reporting period, 1,122 Palestinians were displaced as result of home demolitions. While that number is similar to the one of the previous reporting period (1,144), it still reflects a high rate of demolitions compared to previous years.[15]

29. Residents of Palestinian communities located in Area C face the risk of land confiscation, home demolitions and forced displacement.[16] Hundreds of Palestinian families are at risk of forced eviction in East Jerusalem owing to the seizure of buildings by Israeli settlers in Silwan and the Old City, as well as to various parks and tourism sites being developed by the Israeli authorities. Bedouin communities in Area C are also at high risk of displacement owing to the policy of demolition of structures that Israel deems as "illegal".[17]

30. In Gaza, there has been significant progress in the reconstruction effort during the reporting period. The majority of the nearly 18,000 homes rendered uninhabitable during the conflict have been reconstructed or are in the process of being reconstructed. However, 39,000 persons continue to live in temporary shelters, given the funding gap of $115 million required for the rebuilding of nearly 2,900 totally destroyed homes.

Israeli settlement activity

31. Israeli settlement policies violate Security Council resolutions, including resolution 2334 (2016), in which the Council reaffirmed that the establishment by Israel of settlements in the Palestinian territory occupied since 1967, including East Jerusalem, has no legal validity and constitutes a flagrant violation under international law and a major obstacle to the achievement of a lasting and comprehensive peace. The presence and continued expansion of Israeli settlements lie at the root of a broad spectrum of human rights violations in the West Bank, including East Jerusalem (see A/HRC/31/43, para. 5).

32. The Government of Israel continues to support population growth in the settlements by providing State-led public services, opening new economic activities, advancing housing plans and providing tax benefits to some of the settlements (A/71/355, para. 4).

[15] Office for the Coordination of Humanitarian Affairs, Demolitions system database, available from http://data.ochaopt.org/demolition-sys.aspx.

[16] United Nations Country Team, Occupied Palestinian Territory, "Common country analysis 2016: leave no one behind — a perspective on vulnerability and structural disadvantage in Palestine" (2016).

[17] Office for the Coordination of Humanitarian Affairs, "Humanitarian needs overview 2017: Occupied Palestinian Territory" (2016).

33. The settler population in the West Bank, including East Jerusalem, has doubled since the Oslo Accords, reaching over 594,000 persons (including an estimated 208,000 persons in East Jerusalem) by the end of 2015, who live in some 130 settlements and 100 outposts (A/HRC/34/39, para. 11).

34. If implemented, the Regularization Law could retroactively legalize up to 4,000 settler residences in the West Bank that were built on land privately owned by Palestinians.[14]

35. According to data from the Israeli Central Bureau of Statistics, 2016 saw 2,630 housing construction starts in West Bank settlements, a 40 per cent increase compared to 2015 (1,901). The second quarter of 2016 saw construction starts for 1,102 housing units in Area C settlements, the highest quarterly figure in over seven years.[15]

36. Since the beginning of 2017, the Israeli authorities promoted some 6,000 housing units in the West Bank, all in Area C. Within a three-week period, plans for some 3,000 units were promoted in the planning process and plans for over 260 units reached the final approval stage. In addition, during the first three months of 2017, tenders for around 2,800 housing units were published. By comparison, during the whole of 2016, plans for about 3,000 units were advanced, 700 reached the final stage of approval and tenders were issued for only 42 units in Area C. The reporting period saw advancements of plans for around 1,600 housing units in East Jerusalem settlements, with none reaching the final stage of approval. In addition, tenders for 323 units were issued in July 2016.

Movement and access restrictions

Gaza closure, including access-restricted areas

37. The closures in Gaza, significantly tightened after Hamas took over the area in 2007, together with successive military confrontations since then, have exacerbated the humanitarian crisis in Gaza, which severely undermines any effort at development and results in recurrent violations of human rights (A/HRC/34/38, para. 66).

38. The closures have a negative impact on basic human rights and economic prospects, as well as the availability of essential services, which exacerbates poverty and aid dependency. Access to health, education and broader economic and social rights is restricted.

39. Throughout 2016, the Rafah crossing remained closed, with the exception of 44 days (compared to 33 days in 2015).[17]

40. When rejecting requests by Palestinians from Gaza for permits to enter Israel, Israeli authorities tend to provide only general explanations, usually claiming that the request falls outside the criteria defined in the closure policy or that it was denied on security grounds. The approval rate for patients seeking to leave Gaza for medical treatment through Erez dropped from 77.5 per cent in 2015 to 62.1 per cent in 2016, the lowest since 2009.[18] At the same time, the absolute number of patients

[14] Knesset, "Knesset passes settlement regulation law", press release, 7 February 2017. Available from https://www.knesset.gov.il/spokesman/eng/PR_eng.asp?PRID=13341.

[15] See www.cbs.gov.il/hodaot2017n/04_17_063b3.pdf.

[17] Office for the Coordination of Humanitarian Affairs, Humanitarian Bulletin: Occupied Palestinian Territory, January 2017. Available from https://www.ochaopt.org/content/record-number-demolitions-and-displacements-west-bank-during-2016.

[18] Information received from the World Health Organization (WHO).

from Gaza allowed to enter Israel has seen a steady and s[ignificant increase year by year, from 5,130 patients in 2009 to 17,665 patients in 201]6.[22]

41. From 3 April to 22 May 2016, Israel temporarily froz[e the entry of cement into Gaza, citing that significant portions of it were diverted, including for military use by Hamas. Despite the freeze, 2016 saw a 56 per cent increase in the import of cement over 2015. That trend continued during the first th[ree months of 2017, when about 245,000 tons of cement entered Gaza, more than th]e total amounts for 2012, 2013 and 2014 combined.[23]

42. The amounts and value of exports from Gaza rema[in low compared to their pre-2007 levels. The number of truckloads of goods that e]xited Gaza in March 2017 remained at only 36 per cent of the figure for 2007, de[spite a significant increase compared to previous years.[24]]

43. As part of its closure policy, Israel imposes restricti[ons on access to land and maritime areas, citing security concerns, including sm]uggling of weapons and digging of tunnels by Hamas and extremist groups in G[aza. The official access-restricted area extends 100 m from the fence between Isr]ael and Gaza. In addition, for several hundred metres further from the fence, civilian[s face high risks of being shot by Israeli security forces.[25]]

44. In March 2016, Israel reportedly expanded the range [in which Palestinians can fish from 6 to 9 nautical miles off the Gaza coast, before r]educing it back to 6 miles on June that year.

Movement restrictions on the West Bank

45. Forty-four per cent of West Bank land is off limits [to Palestinian construction and development. The land is used for Israeli settlement]s, military zones, natural reserves and Israel's "barrier" in the West Bank, built in 2[003 for the stated purpose of preventing Palestinians from carrying out attacks in] Israel. Although not yet completed, the "barrier" effectively creates a reality [in which access by most Palestinians to about 4 per cent of the West Bank, includ]ing East Jerusalem, can be achieved only with a permit from the Israeli authorities. [The two main areas in the West Bank that most Palestinians cannot access without a] permit are the area west of the "barrier", known as the "seam zone",[26] and East Jerusa[lem (see A/HRC/31/44).

46. The West Bank is divided into three categories. Are[as A and B are under the civil control of the Palestinian Authority, cover 40 per cent] of the West Bank and are home to about 90 per cent of its Palestinian population. A[rea C covers the rest of the area and includes all Israeli settlements. Area C separates] Areas A and B into over

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[22] For 2009 figure, see WHO, "Right to health: crossing barriers to a Palestinian Territory 2016-2019" (2016). Available from www.emr.who.int/images/stories/palestine_documents/WHO_-_Report_August_2016-10_-_0.mod.pdf. For 2016 figure, see WHO, "Health access for referral patients from the Gaza Strip", monthly report, December 2016. Available from www.emro.who.int/images/stories/palestine/WHO_Gaza_monthly_Gaza_access_report-Dec_2016-0.mod.pdf.

[23] See grids report.

[24] In March 2017, 572 truckloads of goods exited Gaza, 36 per cent of the monthly average during the first half of 2007 (1,580 truckloads), according to the Office for the Coordination of Humanitarian Affairs. During this reporting period, a total of 2,586 truckloads of goods exited Gaza, marking a significant increase compared to the previous reporting period (1,712 truckloads) and the one preceding it (388 truckloads). Information available from http://data.ochaopt.org/pamonitoring/index.aspx?id=0.

[25] Office for the Coordination of Humanitarian Affairs, "Gaza strip: access and movement fact sheet 2016", March 2017.

[26] The area that lies between the wall and the Armistice Line of 1949.

150 distinct areas of varying sizes, many of them separated by settlements and their related infrastructure.

47. By mid-December 2016, there were 472 obstacles to movement in the West Bank, including permanently and partially staffed checkpoints, earth mounds, roadblocks and road gates. Compared to a similar survey conducted in 2015, the cumulative number of obstacles rose by 5 per cent, although the number of permanently staffed checkpoints decreased by 25 per cent compared to 2015. In Hebron, by March 2017, 100 obstacles were deployed within the Israeli-controlled area of the city.[27]

48. As noted in previous reports of the Secretary-General, following attacks against Israelis, the Israeli authorities have often employed measures that may amount to a collective penalty, which affect the members of the family or the community of the attackers or alleged attackers (A/HRC/34/38, para. 31). For example, on 1 July 2016, after a shooting attack in which one Israeli was killed, the Palestinian town of Yata, with a population of over 60,000 persons, was cordoned off. Severe restrictions remained in place through most of July (A/HRC/34/36, para. 34).

49. Israel continues to construct the "barrier" in the West Bank, contrary to the 2004 International Court of Justice advisory opinion, which states that "the construction of the wall being built by Israel, the occupying Power, in the Occupied Palestinian Territory, including in and around East Jerusalem, and its associated regime, [were] contrary to international law" (see A/ES-10/273 and Corr. 1). Of the current planned 712 km route, 85 per cent lies within the West Bank. In addition, if the construction of the "barrier" is completed, up to 25,000 Palestinians could be added to the 11,000 Palestinians already isolated in the "seam zone".[17]

Exploitation, endangerment and depletion of Palestinian natural resources

50. The population of Gaza still suffers from the repercussions of the 2014 military conflict, in terms of access to water and sanitation infrastructure.[18] Constraints on the rehabilitation of infrastructure have left 23 per cent of Gazans disconnected from the sewage network.[17]

51. Damage to electricity gridlines and fuel and electricity shortages have contributed to a chronic electricity and fuel deficit in Gaza over the past 10 years.[18] During January 2017, in the middle of winter, the electricity crisis reached its peak, in large part owing to a dispute over payments between the Palestinian Authority in Ramallah and Hamas in Gaza. About 2 million Palestinians were left with three hours of electricity per day, as opposed to six and eight hours of electricity per day at other times.[28]

52. The chronic electricity deficit further exacerbates the water crisis in Gaza, as it affects more than 300 water and wastewater facilities, which results in an inadequate and irregular water supply and in untreated sewage that overflows into the streets or into the sea.[18]

53. The coastal aquifer remains the primary water source for the people of Gaza, yet 95 per cent of its water is no longer considered fit for human consumption. Forty per cent of Gaza's population receives just five to eight hours of water supply every three days. An estimated 85 per cent of Gaza's residents rely on drinking water from public or private producers, whose production, supply chain and household storage results in potential contamination.[18] The daily average water

[27] Office for the Coordination of Humanitarian Affairs, Humanitarian Bulletin: Occupied Palestinian Territory, March 2017.

[28] United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA), Gaza situation report, No. 178 (January 2017).

consumption in Gaza is thus 79 l per capita per day, well below the rate of 100 l recommended by the World Health Organization (WHO). As a result, 95 per cent of the population may now be at risk of water-borne diseases.[17]

54. In the West Bank, difficulties in obtaining Israeli permits for activities related to constructing or rehabilitating Palestinian water infrastructure[29] contribute to denying Palestinians their right to access water.[30]

55. A total of 620,000 persons either are not connected to a water network or receive water only once a week or less. A total of 150,000 of them live in Area C, where Israel has full responsibility over water. Certain Area C communities face other restrictions regarding physical access to water supplies, in addition to continued demolitions of water, sanitation and hygiene (WASH) infrastructure.[18]

56. By June 2016, average water consumption by Palestinians in the West Bank stood at 73 l of water per capita per day, again well below the consumption of 100 l recommended by WHO and drastically lower than the 240 l to which Israelis have access.[31] In some areas, Palestinian water consumption was as low as 20 l per person per day, in particular in communities without water infrastructure.[31]

57. Palestinians are prevented from accessing the Jordan River and are only allocated 13 per cent of the mountain aquifer water. The rest is absorbed by Israel, which also has access to a wide range of other water resources. The scarcity of water resources for Palestinians in the West Bank leaves them dependent on the Israeli water company Mekorot for 18.5 per cent of their water needs (2014 data).[31] On average, 8 per cent of Palestinian monthly expenditure is for purchasing water, compared to the world average of 3.5 per cent.[18]

58. In East Jerusalem, decades of insufficient investment in infrastructure and the lack of building permits result in about 36 per cent of the population with vulnerable illegal connections to water networks and up to a third of the population lacking sewage connections.[19]

59. In the West Bank, farmers suffer from difficulties in accessing their lands. Those with farmland in the "seam zone" or in the vicinity of settlements require special Israeli permits or prior coordination arrangements in order to access them.[18] Along similar lines, Israeli restrictions prevent Palestinians from benefiting from most land resources located in Area C.[17]

60. Israeli-imposed restrictions on fishing areas off Gaza have resulted in the deterioration of the Strip's fishing sector. The shrinking fishing zone has led to overfishing in a small area, resulting in a decreased fish population and depletion of their breeding grounds.[32]

61. Official Palestinian sources have claimed that practices by Israeli authorities and settlers, including the illegal transfer of hazardous waste to the West Bank and the allocation of parts of the Jordan Valley to an Israeli dumpsite devoted to industrial waste, have gravely damaged Palestinian agricultural land, health, animals and biodiversity.[33]

[29] "EWASH concerned by water restrictions in the West Bank resulting from Israeli discriminatory policies", press release, 21 June 2016. Available from http://reliefweb.int/report/occupied-palestinian-territory/ewash-concerned-water-restrictions-west-bank-resulting-israeli.

[30] See https://www.ochaopt.org/content/risk-settler-takeover-ein-fera-water-spring-hebron#_ftn5.

[31] World Bank, "Water situation alarming in Gaza", 22 November 2016.

[32] See Office of the United Nations Special Coordinator for the Middle East Peace Process, "Report to the Ad Hoc Liaison Committee", September 2016.

[33] See http://www.pcbs.gov.ps/site/512/default.aspx?tabID=512&lang=en&ItemID=1627&mid=3171&wversion=Staging#.

Socioeconomic conditions in the Occupied Palestinian Territory

62. The impact of the occupation ranges from humanitarian crises to obstruction of social and economic development, at times reversing the development trajectory.

Economic conditions[34]

63. The economy of Palestine contracted sharply during the second half of 2014 and the beginning of 2015, in the aftermath of the last Gaza military conflict. Since then, the economy has continued to recover, with stable growth and subdued inflation. Constant-price gross domestic product increased by 5.1 per cent in the first three quarters of 2016 relative to the same period in 2015. The increase originated mainly in Gaza, where an average growth of 9.8 per cent was registered. Growth in the West Bank, while more moderate, remained stable at 3.7 per cent.

64. The growth in the West Bank was attributed mostly to robust performance in the manufacturing sector and some services activities, such as financial services and education. However, growth was restrained by modest declines in agriculture, construction and trade. On the expenditure side, the positive economic performance of the West Bank during 2016 can be attributed mainly to private consumption, while investment and, to a lesser extent, government expenditure, registered negative rates of growth. The high rates of growth in the Gaza Strip during the first three quarters of 2016 are due mainly to the continued improvement in the construction sector and public administration services. In terms of expenditure, growth in the Gaza Strip was led solely by gross capital formation, mirroring the positive performance of the construction sector described above, since both private consumption and the external sector contributed negatively to growth.

65. There are sharp differences in living conditions between Gaza and the rest of the Occupied Palestinian Territory. In spite of recent high growth rates in Gaza, the 2014 conflict exacerbated the divergence between that area and the West Bank. This fact can be explained by the cumulative impact of conflicts, closures and the Hamas takeover of Gaza, which have endured over the last years.

66. The unemployment rate in the fourth quarter of 2016 was 25.7 per cent (16.9 per cent in the West Bank and 40.6 per cent in the Gaza Strip), a slight decline of 0.4 per cent compared to the same period in 2015. At the same time, labour participation declined by 2.2 per cent, suggesting that many workers are leaving the labour force (the "discouraged worker" effect). Although unemployment among young Palestinians (from 15 to 29 years of age) showed modest improvement in the last quarter of the 2016, it increased by 1.5 per cent during all of 2016. This rate reached 45.4 per cent in the third quarter of 2016, its highest level since 2014. Unemployment among Palestine refugees also remained high at 31.6 per cent.

67. The persistently high unemployment rate in Gaza (the average for 2016 was 41.7 per cent) remained above its pre-2014 level, showing that the labour market is still struggling to recover from the fallout of the 2014 escalation.

68. The rate of female unemployment not only is higher than that of men (43.9 per cent compared to 21 per cent in the fourth quarter of 2016), but it has also increased for almost 10 consecutive years. Despite an encouraging recent increase in the female labour force participation rate, this figure stood at 18.9 per cent for ages 15

[34] Unless stated otherwise, this section is based on the analysis by ESCWA of figures from official national accounts, labour statistics and consumer price indices published by the Palestinian Central Bureau of Statistics, as well as from the quarterly bulletins of the Palestinian Monetary Authority. All data were accessed on 23 March 2017. Figures for 2016 are preliminary.

and above in the fourth quarter of 2016, still considerably below that for men (71.4 per cent).

69. National fiscal revenue saw some encouraging developments. Gross domestic revenue grew by 27.8 per cent in 2016, continuing an upward trend that has led to a more-than-doubling (208.7 per cent) since 2006 and achieving a record high in the third quarter of 2016. In 2016, earmarked tax collection increased by 48.6 per cent from its 2015 level. Such positive developments are combined with a strong dependency on clearance revenue (customs revenue directed and controlled by Israel), which still represents approximately two thirds of total domestic revenue. Israel deducted about $120 million per month until May 2016 to cover electricity, water and wastewater bills due by the Palestinian Authority, as agreed by the parties to the Oslo agreements. That amount was 34 per cent less than the same one for 2015.[35] Public debt decreased slightly in the last quarter of 2016, which could lead to a welcome change to the long-standing upward trend, as the total public debt has already increased by 127.5 per cent since 2006.

Food security stop

70. Although improvements have been registered in recent years, food insecurity remains high in Palestine, with 26.8 per cent of households classified as food insecure in 2014.[36] Improvements originate only in the West Bank, where food insecurity fell from 22.1 per cent of households in 2013 to 16.3 per cent in 2014. The situation in Gaza remains dire, with food insecurity at a high level (46.7 per cent of households in 2014) and deteriorating (up from 44.5 per cent in 2013). In the West Bank, food insecurity is particularly high in refugee camps, at 29 per cent.[37]

71. Food insecurity in the Occupied Palestinian Territory derives primarily from the lack of economic access to food that is intrinsically correlated with poverty. Food security is further hampered by the insufficient or unstable food supply, both in the Gaza Strip, where the decade-long closures and recurrent conflicts with Israel have affected productive capacity, and in the West Bank, where restrictions on the movement of persons and goods heavily impede livelihoods and economic activity.[38]

72. Approximately half of the Palestinian population suffers from more than one micronutrient deficiency.[18] A food security crisis in Gaza has only been averted owing to large-scale humanitarian assistance.[39] More than 70 per cent of Gaza's residents receive some form of international aid, the bulk of which is food assistance.[40] The population that receives UNRWA food aid has grown more than tenfold from 2000 to 2016, rising from fewer than 80,000 to over 960,000 persons. In the West Bank, food insecurity in refugee households reached 22 per cent compared to 14 per cent for non-refugee households.

[35] Data from the Palestinian Ministry of Finance.

[36] Food insecure households are those classified as "severely food insecure" or "moderately food insecure" under the Socioeconomic and Food Security Survey methodology. For more information, see Palestine Food Security Sector and Palestinian Central Bureau of Statistics, "Socioeconomic and food security survey 2014: State of Palestine" (2016).

[37] Palestine Food Security Sector and Palestinian Central Bureau of Statistics, "Socioeconomic and food security survey 2014: State of Palestine" (2016).

[38] Ibid.

[39] Information received from UNRWA.

[40] Available from https://www.ochaopt.org/content/gaza-strip-humanitarian-impact-blockade-november-2016.

Education

73. In 2016, education-related grave violations continued to restrict the right of children to access education safely in the West Bank, including East Jerusalem.[41]

74. The planning and zoning regime applied by the Israeli authorities in Area C and East Jerusalem has created a shortage of school buildings. A total of 50,000 Palestinian children are enrolled in 183 schools in Area C. Over 1,700 children from 37 West Bank communities commute to schools more than 5 km away. Harassment and violence have also been reported as causes that complicate journeys to and from school.[17]

75. UNRWA reports that 75 per cent of schools in Gaza continued to operate on a double-shift basis in 2016. Refugee children have fewer opportunities to engage in recreational and creative pursuits than students attending single-shift schools.[41]

76. In Gaza, all 252 schools that were damaged or destroyed during the 2014 hostilities have been repaired and are fully operational, the completely destroyed UNRWA school has been reconstructed and work is under way on the six remaining destroyed schools. Of the 14 higher education institutions affected by the hostilities, 4 have been repaired and work is ongoing on another 7 institutions. A total of 180 of the 274 damaged kindergartens have been repaired.[42]

77. In Gaza, children's learning experiences are negatively affected by the short school days owing to double shifts and chronic overcrowding. Security-related incidents have also affected school infrastructure in Area C and areas close to settlements.[43]

Public health

78. Gaza is one of the most densely populated areas in the world, with over 5,000 persons per km^2.[44] The situation is particularly challenging for 43 per cent of the refugees who live in camps where the average population density is nearly 40,000 persons per km^2.[45] Overcrowded living conditions and substandard housing have heightened public health risks associated with improper solid waste disposal at dumping sites and standing wastewater, especially near refugee camps.[17]

79. In Gaza, closures, the political divide[46] and recurrent conflict have severely affected the availability and quality of health services. Many patients are suffering from frustration, unnecessary pain and health risks associated with delayed care caused by, inter alia, shortages in skilled personnel, drugs and disposables, and electricity supply.[44]

80. In the West Bank, Palestinians must obtain permits for each health appointment that requires travel to Jerusalem or neighbouring countries and are often delayed or denied such permits, often without being given a reason. Israeli restrictions on movement require ambulances that transport patients from the West Bank to Jerusalem hospitals to use a "back-to-back" procedure, where two vehicles meet and the patient is moved between them across the checkpoint or the wall.[17]

[41] See http://www.dci-palestine.org/raids_tear_gas_and_a_burned_house_three_west_bank_school_days. See also United Nations Children's Fund (UNICEF), Humanitarian situation report: State of Palestine, January-March 2017.

[42] See United Nations Country Team in the State of Palestine, "Gaza: two years after" (2016).

[43] UNICEF, Humanitarian situation report: State of Palestine, October-December 2016.

[44] Information received from the United Nations Environment Programme (UNEP) citing data from the Palestinian Central Bureau of Statistics and the National Population Committee.

[45] UNRWA, Gaza situation report No. 191, April 2017.

[46] Robert Piper, "The humanitarian impact of a divided government", 12 July 2016. Available from https://www.ochaopt.org/content/humanitarian-impact-divided-government.

III. Occupied Syrian Golan

81. In its resolution 497 (1981), the Security Council decided that the Israeli decision to impose its laws, jurisdiction and administration in the occupied Syrian Golan Heights is null and void and without international legal effect, and demanded that Israel, the occupying Power, should rescind forthwith its decision.

82. On 7 September 2016, Israeli authorities reportedly undertook the first home demolition in Majdal Shams, citing the lack of a necessary building permit (A/HRC/34/39, para. 59).[47] Land, housing and development policies established by Israel have made it difficult for Syrians to obtain building permits, which results in the reported overcrowded Syrian villages.[48] According to the Syrian Arab Republic, Israeli authorities restrict Syrian usage of land to 18,000 hectares, while Israeli settlers are allowed to utilize 140,000 hectares (A/HRC/34/37, para. 24).

83. The Special Committee to Investigate Israeli Practices Affecting the Human Rights of the Palestinian People and Other Arabs of the Occupied Territories cited allegations by civil society organizations that Israeli authorities seek to expropriate lands owned by the Syrian population by declaring them "green areas" in order to prevent their use by the Syrian population for construction, farming, grazing or other purposes. It was further alleged that such policies inhibited the improvement of road and sewage systems, the building of industrial infrastructure and the construction of educational, health and cultural institutions for the benefit of the Syrian population (A/71/352, para. 91).

84. The International Labour Organization (ILO) maintains that the allocation of water for Syrian farmers is limited to 200 m^3 per 1,000 m^2, which is liable to be reduced owing to drought, while settlers receive between 600 and 800 m^3 and in practice as much as they require. This has undermined agricultural work, rendering it a secondary activity for many Syrian farmers.[49]

85. Meanwhile, settlement expansion by Israeli authorities in the occupied Syrian Golan continued during the reporting period in violation of international law (A/HRC/34/39, para. 58). In October 2016, the Government of Israel reportedly approved plans for the construction of 1,600 new homes in the settlement of Katzrin (A/HRC/34/39, para. 59) and according to ILO, the Government is offering young married Israeli couples the opportunity to rent the land of Syrians who left the area in 1967.[50]

86. According to the Special Committee, Israeli and foreign-owned companies have continued to explore and exploit natural resources, including water, gas and oil resources, after receiving licences from the Israeli authorities (A/70/406, para. 25).

87. In recent years there has been increased investment by the Government of Israel in the development of the Syrian communities in the Golan, including through the adoption of a three-year plan for the period 2014-2017 that allocated nearly $60 million, mainly for education and infrastructure development.

[47] See also http://golan-marsad.org/press-release-israeli-authorities-demolish-home-in-majdal-shams-in-the-occupied-syrian-golan/.

[48] See http://golan-marsad.org/press-release-israeli-authorities-demolish-home-in-majdal-shams-in-the-occupied-syrian-golan/.

[49] International Labour Organization (ILO), *The Situation of Workers of the Occupied Arab Territories* (Geneva, International Labour Office, 2016), para. 116.

[50] ILO, *The Situation of Workers of the Occupied Arab Territories* (Geneva, International Labour Office, 2016), para. 118.

88. On 17 April 2016, the Israeli Cabinet held its first meeting ever in the occupied Syrian Golan.[51] At the opening of the meeting, the Prime Minister of Israel stated that "the Golan Heights will forever remain in Israel's hands", vowing that his Government will "continue to strengthen the residents, the communities, the industry and the agriculture however we can". He further called upon the international community to "finally recognize that the Golan Heights will remain under Israel's sovereignty permanently".[52]

IV. Conclusion

89. **Fifty years of occupation of Palestinian and Syrian lands have created severe limitations on social and economic development in the Occupied Palestinian Territory and the occupied Syrian Golan. The impact of Israeli policies and practices on the Palestinian people, society and economy, in particular, is multilayered and has accumulated over the decades of occupation.**

90. **Israeli practices and policies in the Occupied Palestinian Territory and the occupied Syrian Golan violate international humanitarian and human rights law, and some of them may be considered discriminatory. Certain Israeli practices may amount to a forcible transfer of protected persons, which could be a grave breach of the Fourth Geneva Convention.**

91. **Adherence to international law is imperative, ensuring that no party enjoys impunity and securing justice and peace for all the peoples in the region, including the Palestinian and Syrian populations under occupation.**

92. **The United Nations maintains its long-standing position that lasting and comprehensive peace can only be achieved through a negotiated two-State solution. The Secretary-General will continue to ensure that the United Nations works towards the establishment of an independent, democratic, contiguous and viable Palestinian State living side by side in peace with a secure Israel in the framework of a comprehensive regional settlement, consistent with relevant Security Council resolutions.**

[51] Israel, Ministry of Foreign Affairs, communiqué, 17 April 2016. Available from http://mfa.gov.il/MFA/PressRoom/2016/Pages/Cabinet-communique-17-April-2016.aspx.

[52] See http://www.pmo.gov.il/english/mediacenter/secretaryannouncements/pages/govmes170416.aspx.

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Permanent sovereignty of the Palestinian people in the Occupied Palestinian Territory, including East Jerusalem, and of the Arab population in the occupied Syrian Golan over their natural resources

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Agenda item 16
Economic and social repercussions of the Israeli occupation on the living conditions of the Palestinian people in the Occupied Palestinian Territory, including East Jerusalem, and the Arab population in the occupied Syrian Golan

Economic and social repercussions of the Israeli occupation on the living conditions of the Palestinian people in the Occupied Palestinian Territory, including East Jerusalem, and of the Arab population in the occupied Syrian Golan

Note by the Secretary-General

Summary

In its resolution 2016/14, the Economic and Social Council requested the Secretary-General to submit to the General Assembly at its seventy-first session, through the Council, a report on the implementation of that resolution. The Assembly, in its resolution 71/247, also requested the Secretary-General to submit a report to it at its seventy-second session. The present report, which was prepared by the Economic and Social Commission for Western Asia (ESCWA), has been submitted in compliance with the resolutions of the Council and the Assembly.

The report covers Israeli practices and policies, in particular those that are in violation of international humanitarian law and international human rights law and that affect the social and economic conditions of the people living under its military occupation. Israel has employed discriminatory policies and practices, use of force that has at times been deemed excessive and restrictions on the freedom of movement, including the closures in Gaza, settlement expansion, destruction of property and the exploitation of natural resources in the Occupied Palestinian Territory and the occupied Syrian Golan. The cumulative impact of such policies and practices is not confined to violations of international law, including the rights of the population under occupation; it also exacerbates the social and economic conditions of that population.

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ESCWA would like to express its appreciation for the contributions of the United Nations Relief and Works Agency for Palestine Refugees in the Near East, the United Nations Environment Programme, the United Nations Children's Fund, the United Nations Entity for Gender Equality and the Empowerment of Women, the Food and Agriculture Organization of the United Nations, the International Monetary Fund, the World Bank, the United Nations Development Programme, the International Labour Organization, the World Health Organization, the United Nations Conference on Trade and Development, the United Nations Human Settlements Programme, the Office of the United Nations High Commissioner for Human Rights, the League of Arab States, the Office of the Special Representative of the Secretary-General for Children and Armed Conflict, the Office of the United Nations Special Coordinator for the Middle East Peace Process, the United Nations Educational, Scientific and Cultural Organization, the United Nations Population Fund, the World Food Programme and the Office for the Coordination of Humanitarian Affairs of the Secretariat.

I. Introduction

1. The Economic and Social Council, in its resolution 2016/14, and the General Assembly, in its resolution 71/247, expressed concern about the economic and social repercussions of the Israeli occupation on the living conditions of the Palestinian people in the Occupied Palestinian Territory, including East Jerusalem, and of the Arab population in the occupied Syrian Golan, as well as the exploitation, destruction and degradation of natural resources in the Occupied Palestinian Territory, including East Jerusalem, and other Arab territories occupied by Israel since 1967.

2. In particular, the Council, in its resolution, calls for, inter alia, the full opening of the border crossings of the Gaza Strip and the full implementation of the Agreement on Movement and Access of 15 November 2005; stresses the need to preserve the territorial contiguity, unity and integrity of the Occupied Palestinian Territory, including East Jerusalem, and to guarantee the freedom of movement of persons and goods; demands compliance with the Protocol on Economic Relations between the Government of Israel and the Palestine Liberation Organization (the "Paris Protocol"); and calls upon Israel to respect the rules of international humanitarian law, refrain from violence against the civilian population, cease the destruction of homes and properties, economic institutions and agricultural lands and orchards, immediately end the exploitation of natural resources, cease settlement and settlement-related activity, account for the illegal actions perpetrated by Israeli settlers, pay urgent attention to the plight and the rights of Palestinian prisoners and detainees, comply with the provisions of the Geneva Convention relative to the Protection of Civilian Persons in Time of War and facilitate visits of the Syrian citizens of the occupied Syrian Golan whose family members reside in their mother homeland, the Syrian Arab Republic.

3. The present note provides information on relevant developments with regard to the foregoing.

II. Occupied Palestinian Territory

Israeli practices in the Occupied Palestinian Territory

4. Palestinians in the occupied territory are subject to a complex combination of Israeli and Palestinian legal systems. Lower human rights standards are applied to Palestinian suspects and defendants compared to Israeli suspects and defendants. Differences include the maximum period of detention before being brought before a judge, the duration for which a suspect can be prevented from meeting an attorney, protections for defendants during trial, maximum punishment and release before sentence completion. Furthermore, Israeli military law provides for additional offences that are not part of Israeli criminal law (A/HRC/34/38, paras. 38-39).

5. Since 1967, the Israeli authorities have implemented what have been deemed discriminatory planning policies with regard to Palestinian residents of East Jerusalem. Those policies include large-scale allocations of land for settlement building and the lack of adequate planning and investment in infrastructure for Palestinian neighbourhoods.[1]

[1] Bimkom, "Trapped by planning: Israeli policy, planning and development in the Palestinian neighbourhoods of East Jerusalem", 2014. Available from http://bimkom.org/eng/wp-content/uploads/TrappedbyPlanning.pdf.

6. Planning and zoning policy in Area C of the West Bank (which constitutes 60 per cent of the West Bank and where 5-10 per cent of the Palestinians in the West Bank reside), under full Israeli control, has been deemed restrictive, discriminatory and incompatible with international law (A/HRC/34/38, para. 25; see also para. 55 below). Palestinians living there are often faced with insurmountable Israeli obstacles when seeking to obtain construction permits, including high application fees and requirements that new housing be connected to often unavailable municipal works.[7] In East Jerusalem, although hundreds of small-scale plans were approved for Palestinians in recent years,[8] there is inadequate planning for future improvement on a large scale that is necessary to address public needs.

7. According to Israeli Civil Administration data, during the first six months of 2016, 391 of 428 (91 per cent) applications for building permits in Palestinian communities in Area C were rejected. The majority of applications approved were reportedly issued by the Israeli authorities for "relocation" sites planned for Bedouin communities.[9]

Violence and use of force

8. Serious concerns remain about the use of force and unlawful killings by Israeli security forces, including some cases which may have amounted to extrajudicial executions (A/HRC/34/38, para. 47). Several documented cases have raised the question as to whether those killed posed the level of threat that, according to international standards, would merit the use of deadly force (*ibid.*, paras. 29 and 44).

9. Overall, 63 Palestinians, including 19 children, were killed from 1 April 2016 to 31 March 2017 by Israeli army and security forces in the West Bank, including East Jerusalem, and the Gaza Strip. Approximately 2,276 others were injured, including 562 children. At least 37 of the Palestinians killed were carrying out or suspected of carrying out attacks against Israelis.

10. During the reporting period, 12 Israelis, including 7 civilians, were killed in Israel and the Occupied Palestinian Territory; 162 Israelis were injured in attacks by Palestinians.[4] Twelve rockets were fired into Israel by Hamas and extremist groups in Gaza, causing no casualties, to which Israel retaliated with over 50 airstrikes, resulting in at least one Palestinian civilian fatality and a number of injuries.

11. Palestinians who commit attacks against Israelis have been glorified, including by representatives of ruling parties. Continued terrorism and incitement violate Security Council resolutions, including resolution 2334 (2016), concerning the Occupied Palestinian Territory, in which the Council called for immediate steps to prevent all acts of violence against civilians, including acts of terror.

12. There were no Palestinian fatalities from unexploded ordnance during the reporting period, a fact that reflects a decline in recent years from 10 such fatalities in 2014, to 6 in 2015, to 1 in 2016.

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[7] United States of America, Department of State, *Country Reports on Human Rights Practices for 2016: Israel and The Occupied Territories*, available from https://www.state.gov/j/drl/rls/hrrpt/humanrightsreport/index.htm?dynamic_load_id=265502&year=2016#wrapper; Office for the Coordination of Humanitarian Affairs, "Under threat: demolition orders in area C of the West Bank", 2015; see A/70/92, para. 16.

[8] Office for the Coordination of Humanitarian Affairs, "Record number of demolitions and displacements in the West Bank during 2016", in Humanitarian Bulletin: Occupied Palestinian Territory, January 2017. Available from https://www.ochaopt.org/content/record-number-demolitions-and-displacements-west-bank-during-2016.

[9] Economic and Social Commission for Western Asia (ESCWA) calculations based on information obtained from the Humanitarian Bulletins of the Office for the Coordination of Humanitarian Affairs from April 2016 to January 2017.

Settler-related violence

13. Palestinians continued to suffer from settler violence and harassment during the reporting period, despite a significant drop in the recorded number of such incidents during the past three years, which was due, in part, to preventive measures implemented by Israeli authorities (A/HRC/34/39, paras. 19 and 20).

14. From 4 April 2016 to 20 March 2017, there were 39 violent settler-related incidents that resulted in Palestinian casualties in the West Bank, including East Jerusalem. During the same period, 73 Israeli settler attacks resulted in damages to Palestinian properties.[6]

Withholding of bodies of Palestinians suspects

15. During the reporting period, the Israeli authorities continued the practice of delaying the return of the bodies of Palestinians who carried out, or were alleged to have carried out, attacks. Such practice could amount to a collective penalty against the families of the deceased and may be contrary to the Fourth Geneva Convention (A/71/364, para. 25).

Detention and ill-treatment

16. By January 2017, approximately 6,500 Palestinians were being held in Israeli prisons, including 300 children. A total of 536 Palestinians remain under administrative detention.[7]

17. According to the Palestinian Ministry of Detainees and Ex-Detainees Affairs, more than 15,000 Palestinian women have at some point been detained by Israeli authorities since 1967.[8] The number of children in detention, including children under the age of 12, declined from 440 children in February 2016[9] to 335 in February 2017.[9]

18. The United Nations Committee against Torture expressed concern about a number of Israeli practices towards Palestinian detainees, including minors. Such practices include deprivation of basic legal safeguards for administrative detainees, isolation and solitary confinement of detainees, including minors, punishment and ill-treatment of hunger strikers, torture or ill-treatment of Palestinian children and the hindering of visits of relatives for child prisoners. The Committee also expressed concern about information it received to the effect that there is no proper accountability for torture and ill-treatment (CAT/C/ISR/CO/5, paras. 22, 24, 26, 28 and 30). No criminal investigation was opened into more than 1,000 complaints of torture or ill-treatment filed since 2001.[10]

19. The resort to administrative detention by Israel must be consistent with human rights guarantees[11] and with the exceptional nature of internment permitted under article 78 of the Fourth Geneva Convention. During the reporting period, a number of Palestinian administrative detainees resorted to hunger strikes to protest their detention without charge (see A/HRC/31/40, paras. 42 and 44).

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[6] Addameer, January 2017 database. Available from www.addameer.org/statistics (accessed 20 March 2017).

[7] See http://mod.gov.ps/wordpress/?p=1053.

[8] Defence for Children International-Palestine, Number of Palestinian Children (12-17) in Israeli military detention database. Available from www.dci-palestine.org/children_in_israeli_detention.

[9] Information provided to the Office of the United Nations Special Coordinator for the Middle East Peace Process by the Israeli authorities in March 2017.

[10] Amnesty International, *Amnesty International Report 2016/17: The State of the World's Human Rights* (London, 2017).

[11] See International Covenant on Civil and Political Rights, art. 9.

20. Israeli security forces continue to arrest fishermen, including some who claim to have remained within the military-permitted fishing zone in Gaza. Throughout 2016, Israeli security forces reportedly detained over 100 fishermen, the highest annual figure since the United Nations started to track such detentions in 2009.[11] Israel has reported that militant groups in Gaza make continuous efforts to smuggle weapons and materials for weapons production through the sea, including by using fishing boats.

Destruction and confiscation of property and infrastructure

21. During the reporting period, from April 2016 to March 2017, Israeli authorities demolished 726 Palestinian-owned structures in the West Bank, including East Jerusalem. That number is slightly lower than the one in the previous reporting period (810 structures). However, both figures are high compared to previous years. From 2011 to 2015, the number of structures demolished each year was below 650, for an average of 590 structures each year.

22. During the reporting period, Israel intensified punitive demolitions of Palestinian family homes, a measure that may amount to collective punishment (A/HRC/34/36, para. 31, and A/71/364, para. 23). That policy, which targets the family homes of Palestinians convicted or suspected of carrying out attacks against Israelis, resumed in mid-2014 (A/70/82, para. 42). Under its provisions, Israeli authorities demolished or rendered uninhabitable 21 homes during the reporting period, displacing 103 Palestinians, including 38 children. Overall, from 2014 to mid-January 2017, Israel punitively demolished or sealed 42 homes in the West Bank, including East Jerusalem.[12]

23. The so-called Regularization Law was passed by the Israeli Knesset in February 2017. If implemented, it could enable the continued use of private Palestinian land in the West Bank for between 2,000 and 4,000 housing units, according to some estimates.[13] Several petitions against the law are currently pending with Israel's High Court of Justice, and its implementation is likely to remain on hold until the Court rules on its legality.

24. Over one third of Area C is formally designated as public land (referred to as "State land" by Israel). The vast majority of "State land" declarations took place before the start of the Oslo peace process in the early 1990s. It is estimated that between 750 km^2 and 900 km^2 were declared "State land" by Israel from 1979 to 1992.[14] "State land" has been allocated exclusively for use by Israel and its citizens, rather than for the benefit of the local population, as required under international law. In late March 2017, the Israeli authorities declared nearly 1 km^2 in the West Bank as "State land".

25. Archaeological excavations, the creation of national parks and the development of tourist activities are other methods employed by Israel to entrench its presence in the West Bank (see A/HRC/34/39, paras. 21-22).

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[11] Office of the United Nations Special Coordinator for the Middle East Peace Process, "Report to the Ad Hoc Liaison Committee", September 2016.

[12] Hamoked, "Updated summary on punitive home demolitions from July 2014 to January 18, 2017", available from www.hamoked.org/Document.aspx?dID=Updates1828.

[13] Peace Now, "The grand land robbery: the land implications of the regulation bill on the reality on the ground", 29 November 2016. Available from http://peacenow.org.il/en/grand-land-robbery-implications-regulation-bill-reality-ground.

[14] Kerem Navot, "Blue and white make black: the work of the Blue Line Team in the West Bank", December 2016; and Nir Shalev and Alon Cohen-Lifshitz, "The prohibited zone: Israeli planning policy in the Palestinian villages in Area C" (Bimkom, 2008).

Population displacement

26. There is concern that the combination of State-sanctioned land seizures, retroactive legalization of outposts, demolition of Palestinian homes and livelihood structures, denial of Palestinian building permits, restrictions of movement and access to livelihoods, settler violence and a lack of accountability contribute to the creation of a coercive environment in areas under full Israeli control, propelling Palestinians to move out of certain parts of Area C and East Jerusalem (ibid., para. 41).

27. Involuntary displacement and relocation to alternative residential areas, as a result of such policies, may amount to forcible transfer if it is carried out without the free and informed consent of the individuals who re. :ate, in violation of Israel's obligations under international humanitarian and human rights law (A/HRC/34/38, paras. 27-28).

28. During the reporting period, 1,122 Palestinians were displaced as result of home demolitions. While that number is similar to the one of the previous reporting period (1,144), it still reflects a high rate of demolitions compared to previous years.[15]

29. Residents of Palestinian communities located in Area C face the risk of land confiscation, home demolitions and forced displacement.[16] Hundreds of Palestinian families are at risk of forced eviction in East Jerusalem owing to the seizure of buildings by Israeli settlers in Silwan and the Old City, as well as to various parks and tourism sites being developed by the Israeli authorities. Bedouin communities in Area C are also at high risk of displacement owing to the policy of demolition of structures that Israel deems as "illegal".[17]

30. In Gaza, there has been significant progress in the reconstruction effort during the reporting period. The majority of the nearly 18,000 homes rendered uninhabitable during the conflict have been reconstructed or are in the process of being reconstructed. However, 39,000 persons continue to live in temporary shelters, given the funding gap of $115 million required for the rebuilding of nearly 2,900 totally destroyed homes.

Israeli settlement activity

31. Israeli settlement policies violate Security Council resolutions, including resolution 2334 (2016), in which the Council reaffirmed that the establishment by Israel of settlements in the Palestinian territory occupied since 1967, including East Jerusalem, has no legal validity and constitutes a flagrant violation under international law and a major obstacle to the achievement of a lasting and comprehensive peace. The presence and continued expansion of Israeli settlements lie at the root of a broad spectrum of human rights violations in the West Bank, including East Jerusalem (see A/HRC/31/43, para. 5).

32. The Government of Israel continues to support population growth in the settlements by providing State-led public services, opening new economic activities, advancing housing plans and providing tax benefits to some of the settlements (A/71/355, para. 4).

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[15] Office for the Coordination of Humanitarian Affairs, Demolitions system database, available from http://data.ochaopt.org/demolition-sys.aspx.

[16] United Nations Country Team, Occupied Palestinian Territory, "Common country analysis 2016: leave no one behind — a perspective on vulnerability and structural disadvantage in Palestine" (2016).

[17] Office for the Coordination of Humanitarian Affairs, "Humanitarian needs overview 2017: Occupied Palestinian Territory" (2016).

33. The settler population in the West Bank, including East Jerusalem, has doubled since the Oslo Accords, reaching over 594,000 persons (including an estimated 208,000 persons in East Jerusalem) by the end of 2015, who live in some 130 settlements and 100 outposts (A/HRC/34/39, para. 11).

34. If implemented, the Regularization Law could retroactively legalize up to 4,000 settler residences in the West Bank that were built on land privately owned by Palestinians.[18]

35. According to data from the Israeli Central Bureau of Statistics, 2016 saw 2,630 housing construction starts in West Bank settlements, a 40 per cent increase compared to 2015 (1,901). The second quarter of 2016 saw construction starts for 1,102 housing units in Area C settlements, the highest quarterly figure in over seven years.[19]

36. Since the beginning of 2017, the Israeli authorities promoted some 6,000 housing units in the West Bank, all in Area C. Within a three-week period, plans for some 3,000 units were promoted in the planning process and plans for over 240 units reached the final approval stage. In addition, during the first three months of 2017, tenders for around 2,800 housing units were published. By comparison, during the whole of 2016, plans for about 3,000 units were advanced, 700 reached the final stage of approval and tenders were issued for only 42 units in Area C. The reporting period saw advancements of plans for around 1,600 housing units in East Jerusalem settlements, with none reaching the final stage of approval. In addition, tenders for 323 units were issued in July 2016.

Movement and access restrictions

Gaza closure, including access-restricted areas

37. The closures in Gaza, significantly tightened after Hamas took over the area in 2007, together with successive military confrontations since then, have exacerbated the humanitarian crisis in Gaza, which severely undermines any effort at development and results in recurrent violations of human rights (A/HRC/34/38, para. 66).

38. The closures have a negative impact on basic human rights and economic prospects, as well as the availability of essential services, which exacerbates poverty and aid dependency. Access to health, education and broader economic and social rights is restricted.

39. Throughout 2016, the Rafah crossing remained closed, with the exception of 44 days (compared to 33 days in 2015).[20]

40. When rejecting requests by Palestinians from Gaza for permits to enter Israel, Israeli authorities tend to provide only general explanations, usually claiming that the request falls outside the criteria defined in the closure policy or that it was denied on security grounds. The approval rate for patients seeking to leave Gaza for medical treatment through Erez dropped from 77.5 per cent in 2015 to 62.1 per cent in 2016, the lowest since 2009.[21] At the same time, the absolute number of patients

[18] Knesset, "Knesset passes settlement regulation law", press release, 7 Febr...y 2017. Available from https://www.knesset.gov.il/spokesman/eng/PR_eng.asp?PRID=13341.

[19] See www.cbs.gov.il/hodaot2017n/04_17_083t3.pdf.

[20] Office for the Coordination of Humanitarian Affairs, Humanitarian Bulletin: Occupied Palestinian Territory, January 2017. Available from https://www.ochaopt.org/content/record-number-demolitions-and-displacements-west-bank-during-2016.

[21] Information received from the World Health Organization (WHO).

from Gaza allowed to enter Israel has seen a steady and significant increase year by year, from 5,130 patients in 2009 to 17,665 patients in 2016.[22]

41. From 3 April to 22 May 2016, Israel temporarily froze the entry of cement into Gaza, citing that significant portions of it were diverted, including for military use by Hamas. Despite the freeze, 2016 saw a 56 per cent increase in the import of cement over 2015. That trend continued during the first three months of 2017, when about 245,000 tons of cement entered Gaza, more than the total amounts for 2012, 2013 and 2014 combined.[23]

42. The amounts and value of exports from Gaza remain low compared to their pre-2007 levels. The number of truckloads of goods that exited Gaza in March 2017 remained at only 36 per cent of the figure for 2007, despite a significant increase compared to previous years.[24]

43. As part of its closure policy, Israel imposes restrictions on access to land and maritime areas, citing security concerns, including smuggling of weapons and digging of tunnels by Hamas and extremist groups in Gaza. The official access-restricted area extends 100 m from the fence between Israel and Gaza. In addition, for several hundred metres further from the fence, civilians face high risks of being shot by Israeli security forces.[25]

44. In March 2016, Israel reportedly expanded the range in which Palestinians can fish from 6 to 9 nautical miles off the Gaza coast, before reducing it back to 6 miles in June that year.

Movement restrictions in the West Bank

45. Forty-four per cent of West Bank land is off-limits to Palestinian construction and development. The land is used for Israeli settlements, military zones, natural reserves and Israel's "barrier" in the West Bank, built in 2003 for the stated purpose of preventing Palestinians from carrying out attacks in Israel. Although not yet completed, the "barrier" effectively creates a reality in which access by most Palestinians to about 4 per cent of the West Bank, including East Jerusalem, can be achieved only with a permit from the Israeli authorities.[16] The two main areas in the West Bank that most Palestinians cannot access without a permit are the area west of the "barrier", known as the "seam zone",[26] and East Jerusalem (see A/HRC/31/44).

46. The West Bank is divided into three categories. Areas A and B are under the civil control of the Palestinian Authority, cover 40 per cent of the West Bank and are home to about 90 per cent of its Palestinian population. Area C covers the rest of the area and includes all Israeli settlements. Area C separates Areas A and B into over

[22] For 2009 figure, see, WHO, "Right to health: crossing barriers to access health in the Occupied Palestinian Territory 2014-2015" (2016). Available from www.emro.who.int/images/stories/palestine/documents/WHO_-_Access_Report_2014-15_-Final.pdf. For 2016 figure, see WHO, "Health access for referral patients from the Gaza Strip", monthly report, December 2016. Available from www.emro.who.int/images/stories/palestine/WHO_monthly_Gaza_access_report-Dec_2016-Final.pdf.

[23] See grm.report.

[24] In March 2017, 372 truckloads of goods exited Gaza, 36 per cent of the monthly average during the first half of 2007 (1,040 truckloads), according to the Office for the Coordination of Humanitarian Affairs. During this reporting period, a total of 2,540 truckloads of goods exited Gaza, marking a significant increase compared to the previous reporting period (1,712 truckloads) and the one preceding it (388 truckloads). Information available from http://data.ochaopt.org/gazacrossing/index.aspx?id=4.

[25] Office for the Coordination of Humanitarian Affairs, "Gaza strip: access and movement fact sheet 2016", March 2017.

[26] The area that lies between the wall and the Armistice Line of 1949.

150 distinct areas of varying sizes, many of them separated by settlements and their related infrastructure.

47. By mid-December 2016, there were 472 obstacles to movement in the West Bank, including permanently and partially staffed checkpoints, earth mounds, roadblocks and road gates. Compared to a similar survey conducted in 2015, the cumulative number of obstacles rose by 5 per cent, although the number of permanently staffed checkpoints decreased by 25 per cent compared to 2015. In Hebron, by March 2017, 100 obstacles were deployed within the Israeli-controlled area of the city.[27]

48. As noted in previous reports of the Secretary-General, following attacks against Israelis, the Israeli authorities have often employed measures that may amount to a collective penalty, which affect the members of the family or the community of the attackers or alleged attackers (A/HRC/34/38, para. 31). For example, on 1 July 2016, after a shooting attack in which one Israeli was killed, the Palestinian town of Yata, with a population of over 60,000 persons, was cordoned off. Severe restrictions remained in place through most of July (A/HRC/34/36, para. 34).

49. Israel continues to construct the "barrier" in the West Bank, contrary to the 2004 International Court of Justice advisory opinion, which states that "the construction of the wall being built by Israel, the occupying Power, in the Occupied Palestinian Territory, including in and around East Jerusalem, and its associated regime, [were] contrary to international law" (see A/ES-10/273 and Corr. 1). Of the current planned 712 km route, 85 per cent lies within the West Bank. In addition, if the construction of the "barrier" is completed, up to 25,000 Palestinians could be added to the 11,000 Palestinians already isolated in the "seam zone".[16]

Exploitation, endangerment and depletion of Palestinian natural resources

50. The population of Gaza still suffers from the repercussions of the 2014 military conflict, in terms of access to water and sanitation infrastructure.[17] Constraints on the rehabilitation of infrastructure have left 23 per cent of Gazans disconnected from the sewage network.[18]

51. Damage to electricity gridlines and fuel and electricity shortages have contributed to a chronic electricity and fuel deficit in Gaza over the past 10 years.[17] During January 2017, in the middle of winter, the electricity crisis reached its peak, in large part owing to a dispute over payments between the Palestinian Authority in Ramallah and Hamas in Gaza. About 2 million Palestinians were left with three hours of electricity per day, as opposed to six and eight hours of electricity per day at other times.[28]

52. The chronic electricity deficit further exacerbates the water crisis in Gaza, as it affects more than 300 water and wastewater facilities, which results in an inadequate and irregular water supply and in untreated sewage that overflows into the streets or into the sea.[28]

53. The coastal aquifer remains the primary water source for the people of Gaza, yet 95 per cent of its water is no longer considered fit for human consumption. Forty per cent of Gaza's population receives just five to eight hours of water supply every three days. An estimated 85 per cent of Gaza's residents rely on drinking water from public or private producers, whose production, supply chain and household storage results in potential contamination.[28] The daily average water

[27] Office for the Coordination of Humanitarian Affairs, Humanitarian Bulletin: Occupied Palestinian Territory, March 2017.

[28] United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA), Gaza situation report, No. 178 (January 2017).

consumption in Gaza is thus 79 l per capita per day, well below the rate of 100 l recommended by the World Health Organization (WHO). As a result, 95 per cent of the population may now be at risk of water-borne diseases.[16]

54. In the West Bank, difficulties in obtaining Israeli permits for activities related to constructing or rehabilitating Palestinian water infrastructure[29] contribute to denying Palestinians their right to access water.[30]

55. A total of 620,000 persons either are not connected to a water network or receive water only once a week or less. A total of 150,000 of them live in Area C, where Israel has full responsibility over water. Certain Area C communities face other restrictions regarding physical access to water supplies, in addition to continued demolitions of water, sanitation and hygiene (WASH) infrastructure.[17]

56. By June 2016, average water consumption by Palestinians in the West Bank stood at 73 l of water per capita per day, again well below the consumption of 100 l recommended by WHO and drastically lower than the 240 l to which Israelis have access.[29] In some areas, Palestinian water consumption was as low as 20 l per person per day, in particular in communities without water infrastructure.[31]

57. Palestinians are prevented from accessing the Jordan River and are only allocated 13 per cent of the mountain aquifer water. The rest is absorbed by Israel, which also has access to a wide range of other water resources. The scarcity of water resources for Palestinians in the West Bank leaves them dependent on the Israeli water company Mekorot for 18.5 per cent of their water needs (2014 data).[29] On average, 8 per cent of Palestinian monthly expenditure is for purchasing water, compared to the world average of 3.5 per cent.[17]

58. In East Jerusalem, decades of insufficient investment in infrastructure and the lack of building permits result in about 36 per cent of the population with vulnerable illegal connections to water networks and up to a third of the population lacking sewage connections.[17]

59. In the West Bank, farmers suffer from difficulties in accessing their lands. Those with farmland in the "seam zone" or in the vicinity of settlements require special Israeli permits or prior coordination arrangements in order to access them.[17] Along similar lines, Israeli restrictions prevent Palestinians from benefiting from most land resources located in Area C.[16]

60. Israeli-imposed restrictions on fishing areas off Gaza have resulted in the deterioration of the Strip's fishing sector. The shrinking fishing zone has led to overfishing in a small area, resulting in a decreased fish population and depletion of their breeding grounds.[32]

61. Official Palestinian sources have claimed that practices by Israeli authorities and settlers, including the illegal transfer of hazardous waste to the West Bank and the allocation of parts of the Jordan Valley to an Israeli dumpsite devoted to industrial waste, have gravely damaged Palestinian agricultural land, health, animals and biodiversity.[33]

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[29] "EWASH concerned by water restrictions in the West Bank resulting from Israeli discriminatory policies", press release, 21 June 2016. Available from http://reliefweb.int/report/occupied-palestinian-territory/ewash-concerned-water-restrictions-west-bank-resulting-israeli.

[30] See https://www.ochaopt.org/content/risk-settler-takeover-ein-fera-water-spring-hebron#_ftn5.

[31] World Bank, "Water situation alarming in Gaza", 22 November 2016.

[32] See Office of the United Nations Special Coordinator for the Middle East Peace Process, "Report to the Ad Hoc Liaison Committee", September 2016.

[33] See http://www.pcbs.gov.ps/site/512/default.aspx?tabID=512&lang=en&ItemID=1627&mid=3171&wversion=Staging#.

Socioeconomic conditions in the Occupied Palestinian Territory

62. The impact of the occupation ranges from humanitarian crises to obstruction of social and economic development, at times reversing the development trajectory.

Economic conditions[34]

63. The economy of Palestine contracted sharply during the second half of 2014 and the beginning of 2015, in the aftermath of the last Gaza military conflict. Since then, the economy has continued to recover, with stable growth and subdued inflation. Constant-price gross domestic product increased by 5.1 per cent in the first three quarters of 2016 relative to the same period in 2015. The increase originated mainly in Gaza, where an average growth of 9.8 per cent was registered. Growth in the West Bank, while more moderate, remained stable at 3.7 per cent.

64. The growth in the West Bank was attributed mostly to robust performance in the manufacturing sector and some services activities, such as financial services and education. However, growth was restrained by modest declines in agriculture, construction and trade. On the expenditure side, the positive economic performance of the West Bank during 2016 can be attributed mainly to private consumption, while investment and, to a lesser extent, government expenditure, registered negative rates of growth. The high rates of growth in the Gaza Strip during the first three quarters of 2016 are due mainly to the continued improvement in the construction sector and public administration services. In terms of expenditure, growth in the Gaza Strip was led solely by gross capital formation, mirroring the positive performance of the construction sector described above, since both private consumption and the external sector contributed negatively to growth.

65. There are sharp differences in living conditions between Gaza and the rest of the Occupied Palestinian Territory. In spite of recent high growth rates in Gaza, the 2014 conflict exacerbated the divergence between that area and the West Bank. This fact can be explained by the cumulative impact of conflicts, closures and the Hamas takeover of Gaza, which have endured over the last years.

66. The unemployment rate in the fourth quarter of 2016 was 25.7 per cent (16.9 per cent in the West Bank and 40.6 per cent in the Gaza Strip), a slight decline of 0.4 per cent compared to the same period in 2015. At the same time, labour participation declined by 2.2 per cent, suggesting that many workers are leaving the labour force (the "discouraged worker" effect). Although unemployment among young Palestinians (from 15 to 29 years of age) showed modest improvement in the last quarter of the 2016, it increased by 1.5 per cent during all of 2016. This rate reached 45.4 per cent in the third quarter of 2016, its highest level since 2014. Unemployment among Palestine refugees also remained high at 31.6 per cent.

67. The persistently high unemployment rate in Gaza (the average for 2016 was 41.7 per cent) remained above its pre-2014 level, showing that the labour market is still struggling to recover from the fallout of the 2014 escalation.

68. The rate of female unemployment not only is higher than that of men (43.9 per cent compared to 21 per cent in the fourth quarter of 2016), but it has also increased for almost 10 consecutive years. Despite an encouraging recent increase in the female labour force participation rate, this figure stood at 18.9 per cent for ages 15

[34] Unless stated otherwise, this section is based on the analysis by ESCWA of figures from official national accounts, labour statistics and consumer price indices published by the Palestinian Central Bureau of Statistics, as well as from the quarterly bulletins of the Palestinian Monetary Authority. All data were accessed on 23 March 2017. Figures for 2016 are preliminary.

and above in the fourth quarter of 2016, still considerably below that for men (71.4 per cent).

69. National fiscal revenue saw some encouraging developments. Gross domestic revenue grew by 27.8 per cent in 2016, continuing an upward trend that has led to a more-than-doubling (208.7 per cent) since 2006 and achieving a record high in the third quarter of 2016. In 2016, earmarked tax collection increased by 48.6 per cent from its 2015 level. Such positive developments are combined with a strong dependency on clearance revenue (customs revenue directed and controlled by Israel), which still represents approximately two thirds of total domestic revenue. Israel deducted about $120 million per month until May 2016 to cover electricity, water and wastewater bills due by the Palestinian Authority, as agreed by the parties to the Oslo agreements. That amount was 34 per cent less than the same one for 2015.[35] Public debt decreased slightly in the last quarter of 2016, which could lead to a welcome change to the long-standing upward trend, as the total public debt has already increased by 127.5 per cent since 2006.

Food security stop

70. Although improvements have been registered in recent years, food insecurity remains high in Palestine, with 26.8 per cent of households classified as food insecure in 2014.[36] Improvements originate only in the West Bank, where food insecurity fell from 22.1 per cent of households in 2013 to 16.3 per cent in 2014. The situation in Gaza remains dire, with food insecurity at a high level (46.7 per cent of households in 2014) and deteriorating (up from 44.5 per cent in 2013). In the West Bank, food insecurity is particularly high in refugee camps, at 29 per cent.[37]

71. Food insecurity in the Occupied Palestinian Territory derives primarily from the lack of economic access to food that is intrinsically correlated with poverty. Food security is further hampered by the insufficient or unstable food supply, both in the Gaza Strip, where the decade-long closures and recurrent conflicts with Israel have affected productive capacity, and in the West Bank, where restrictions on the movement of persons and goods heavily impede livelihoods and economic activity.[38]

72. Approximately half of the Palestinian population suffers from more than one micronutrient deficiency.[17] A food security crisis in Gaza has only been averted owing to large-scale humanitarian assistance.[39] More than 70 per cent of Gaza's residents receive some form of international aid, the bulk of which is food assistance.[40] The population that receives UNRWA food aid has grown more than tenfold from 2000 to 2016, rising from fewer than 80,000 to over 960,000 persons. In the West Bank, food insecurity in refugee households reached 22 per cent compared to 14 per cent for non-refugee households.

[35] Data from the Palestinian Ministry of Finance.

[36] Food insecure households are those classified as "severely food insecure" or "moderately food insecure" under the Socioeconomic and Food Security Survey methodology. For more information, see Palestine Food Security Sector and Palestinian Central Bureau of Statistics, "Socioeconomic and food security survey 2014: State of Palestine" (2016).

[37] Palestine Food Security Sector and Palestinian Central Bureau of Statistics, "Socioeconomic and food security survey 2014: State of Palestine" (2016).

[38] Ibid.

[39] Information received from UNRWA.

[40] Available from https://www.ochaopt.org/content/gaza-strip-humanitarian-impact-blockade-november-2016.

Education

73. In 2016, education-related grave violations continued to restrict the right of children to access education safely in the West Bank, including East Jerusalem.[41]

74. The planning and zoning regime applied by the Israeli authorities in Area C and East Jerusalem has created a shortage of school buildings. A total of 50,000 Palestinian children are enrolled in 183 schools in Area C. Over 1,700 children from 37 West Bank communities commute to schools more than 5 km away. Harassment and violence have also been reported as causes that complicate journeys to and from school.[16]

75. UNRWA reports that 75 per cent of schools in Gaza continued to operate on a double-shift basis in 2016. Refugee children have fewer opportunities to engage in recreational and creative pursuits than students attending single-shift schools.[39]

76. In Gaza, all 252 schools that were damaged or destroyed during the 2014 hostilities have been repaired and are fully operational, the completely destroyed UNRWA school has been reconstructed and work is under way on the six remaining destroyed schools. Of the 14 higher education institutions affected by the hostilities, 4 have been repaired and work is ongoing on another 7 institutions. A total of 180 of the 274 damaged kindergartens have been repaired.[42]

77. In Gaza, children's learning experiences are negatively affected by the short school days owing to double shifts and chronic overcrowding. Security-related incidents have also affected school infrastructure in Area C and areas close to settlements.[43]

Public health

78. Gaza is one of the most densely populated areas in the world, with over 5,000 persons per km^2.[44] The situation is particularly challenging for 43 per cent of the refugees who live in camps where the average population density is nearly 40,000 persons per km^2.[45] Overcrowded living conditions and substandard housing have heightened public health risks associated with improper solid waste disposal at dumping sites and standing wastewater, especially near refugee camps.[16]

79. In Gaza, closures, the political divide[46] and recurrent conflict have severely affected the availability and quality of health services. Many patients are suffering from frustration, unnecessary pain and health risks associated with delayed care caused by, inter alia, shortages in skilled personnel, drugs and disposables, and electricity supply.[42]

80. In the West Bank, Palestinians must obtain permits for each health appointment that requires travel to Jerusalem or neighbouring countries and are often delayed or denied such permits, often without being given a reason. Israeli restrictions on movement require ambulances that transport patients from the West Bank to Jerusalem hospitals to use a "back-to-back" procedure, where two vehicles meet and the patient is moved between them across the checkpoint or the wall.[16]

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[41] See http://www.dci-palestine.org/raids_tear_gas_and_a_burned_house_three_west_bank_school_days. See also United Nations Children's Fund (UNICEF), Humanitarian situation report: State of Palestine, January-March 2017.

[42] See United Nations Country Team in the State of Palestine, "Gaza: two years after" (2016).

[43] UNICEF, Humanitarian situation report: State of Palestine, October-December 2016.

[44] Information received from the United Nations Environment Programme (UNEP) citing data from the Palestinian Central Bureau of Statistics and the National Population Committee.

[45] UNRWA, Gaza situation report No. 191, April 2017.

[46] Robert Piper, "The humanitarian impact of a divided government", 12 July 2016. Available from https://www.ochaopt.org/content/humanitarian-impact-divided-government.

III. Occupied Syrian Golan

81. In its resolution 497 (1981), the Security Council decided that the Israeli decision to impose its laws, jurisdiction and administration in the occupied Syrian Golan Heights is null and void and without international legal effect, and demanded that Israel, the occupying Power, should rescind forthwith its decision.

82. On 7 September 2016, Israeli authorities reportedly undertook the first home demolition in Majdal Shams, citing the lack of a necessary building permit (A/HRC/34/39, para. 59).[47] Land, housing and development policies established by Israel have made it difficult for Syrians to obtain building permits, which results in the reported overcrowded Syrian villages.[48] According to the Syrian Arab Republic, Israeli authorities restrict Syrian usage of land to 18,000 hectares, while Israeli settlers are allowed to utilize 140,000 hectares (A/HRC/34/37, para. 24).

83. The Special Committee to Investigate Israeli Practices Affecting the Human Rights of the Palestinian People and Other Arabs of the Occupied Territories cited allegations by civil society organizations that Israeli authorities seek to expropriate lands owned by the Syrian population by declaring them "green areas" in order to prevent their use by the Syrian population for construction, farming, grazing or other purposes. It was further alleged that such policies inhibited the improvement of road and sewage systems, the building of industrial infrastructure and the construction of educational, health and cultural institutions for the benefit of the Syrian population (A/71/352, para. 91).

84. The International Labour Organization (ILO) maintains that the allocation of water for Syrian farmers is limited to 200 m^3 per 1,000 m^2, which is liable to be reduced owing to drought, while settlers receive between 600 and 800 m^3 and in practice as much as they require. This has undermined agricultural work, rendering it a secondary activity for many Syrian farmers.[49]

85. Meanwhile, settlement expansion by Israeli authorities in the occupied Syrian Golan continued during the reporting period in violation of international law (A/HRC/34/39, para. 58). In October 2016, the Government of Israel reportedly approved plans for the construction of 1,600 new homes in the settlement of Katzrin (A/HRC/34/39, para. 59) and according to ILO, the Government is offering young married Israeli couples the opportunity to rent the land of Syrians who left the area in 1967.[50]

86. According to the Special Committee, Israeli and foreign-owned companies have continued to explore and exploit natural resources, including water, gas and oil resources, after receiving licences from the Israeli authorities (A/70/406, para. 25).

87. In recent years there has been increased investment by the Government of Israel in the development of the Syrian communities in the Golan, including through the adoption of a three-year plan for the period 2014-2017 that allocated nearly $60 million, mainly for education and infrastructure development.

[47] See also http://golan-marsad.org/press-release-israeli-authorities-demolish-home-in-majdal-shams-in-the-occupied-syrian-golan/.

[48] See http://golan-marsad.org/press-release-israeli-authorities-demolish-home-in-majdal-shams-in-the-occupied-syrian-golan/.

[49] International Labour Organization (ILO), *The Situation of Workers of the Occupied Arab Territories* (Geneva, International Labour Office, 2016), para. 116.

[50] ILO, *The Situation of Workers of the Occupied Arab Territories* (Geneva, International Labour Office, 2016), para. 118.

88. On 17 April 2016, the Israeli Cabinet held its first meeting ever in the occupied Syrian Golan.[11] At the opening of the meeting, the Prime Minister of Israel stated that "the Golan Heights will forever remain in Israel's hands", vowing that his Government will "continue to strengthen the residents, the communities, the industry and the agriculture however we can". He further called upon the international community to "finally recognize that the Golan Heights will remain under Israel's sovereignty permanently".[12]

IV. Conclusion

89. **Fifty years of occupation of Palestinian and Syrian lands have created severe limitations on social and economic development in the Occupied Palestinian Territory and the occupied Syrian Golan. The impact of Israeli policies and practices on the Palestinian people, society and economy, in particular, is multilayered and has accumulated over the decades of occupation.**

90. **Israeli practices and policies in the Occupied Palestinian Territory and the occupied Syrian Golan violate international humanitarian and human rights law, and some of them may be considered discriminatory. Certain Israeli practices may amount to a forcible transfer of protected persons, which could be a grave breach of the Fourth Geneva Convention.**

91. **Adherence to international law is imperative, ensuring that no party enjoys impunity and securing justice and peace for all the peoples in the region, including the Palestinian and Syrian populations under occupation.**

92. **The United Nations maintains its long-standing position that lasting and comprehensive peace can only be achieved through a negotiated two-State solution. The Secretary-General will continue to ensure that the United Nations works towards the establishment of an independent, democratic, contiguous and viable Palestinian State living side by side in peace with a secure Israel in the framework of a comprehensive regional settlement, consistent with relevant Security Council resolutions.**

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[11] Israel, Ministry of Foreign Affairs, communiqué, 17 April 2016. Available from http://mfa.gov.il/MFA/PressRoom/2016/Pages/Cabinet-communique-17-April-2016.aspx.

[12] See http://www.pmo.gov.il/english/mediacenter/secretaryannouncements/pages/govmes170416.aspx.